

STATE OF NEW HAMPSHIRE

DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIVISION FOR CHILDREN, YOUTH & FAMILIES

Nicholas A. Toumpas Commissioner

> Maggie Bishop Director

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November 23, 2009

His Excellency, Governor John H. Lynch and the Honorable Executive Council State House Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Health and Human Services (DHHS), Division for Children, Youth and Families (DCYF) to enter into an agreement with the Community College System of New Hampshire, (CCSNH), (Vendor #177445) Concord, New Hampshire acting through the CCSNH campus White Mountains Community College (WMCC) in the amount of one-hundred and eighty thousand and six hundred and fifty-four dollars (\$180,654) to conduct Child Care Resource and Referral services for the Berlin and Littleton District Office catchment area from January 1, 2010 through June 30, 2011 with the option to renew for two additional two-year periods subject to Governor and Executive Council approval. 100% Federal Funds (20% Federal American Recovery and Reinvestment Act Funds).

Funding is available in the following account with the authority to adjust encumbrances in each of the State fiscal years through the Budget Office if needed and justified.

05-95-40-403510-56890000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: CHILDREN AND YOUTH, CHILD DEVELOPMENT, CHILD CARE DVLP-QUALITY ASSURE

Fiscal Year	Class/Object	Class Title	Activity Code	Amount
SFY 2010 SFY 2011	102-500731 102-500731	Contracts For Program Services Contracts For Program Services	40035201 40035201	\$48,237.36 \$96,474.71
			Subtotal	\$144,712.07

05-95-40-403510-56890000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: CHILDREN AND YOUTH, CHILD DEVELOPMENT, CHILD CARE DVLP-QUALITY ASSURE

Fiscal Year	Class/Object	Class Title	Activity Code	Amount
SFY 2010 SFY 2011	102-500731 102-500731	Contracts For Program Services Contracts For Program Services	40130551 40130551	\$11,980.64 \$23,961.29
			Subtotal	\$35,941.93
,			Total	\$180,654.00

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EXPLANATION

The Division for Children, Youth and Families (DCYF) is designated by the Department of Health and Human Services (DHHS) to administer Child Care and Development Funds (CCDF) as coordinated by the Child Development Bureau (CDB). In addition to supporting the scholarship child care payment system and preventive child care services, these Federal funds are required to be used to increase the availability, accessibility and quality of child care programs throughout the State. This is accomplished through numerous activities including the provision of child care resource and referral services for consumers and providers.

In addition to the activities above, \$35,941.93 in Federal American Recovery and Reinvestment Act (ARRA) funds were included in the contract to implement services to support families who will be placed on the wait list for NH's Child Care Scholarship Assistance. The use of these funds was a mandatory condition of NH accepting the \$4,736,238 in ARRA funds.

This contract is awarded as the result of a competitive bid process. On July 9, 2009 the DCYF issued a Request for Proposal (RFP) for Child Care Resource & Referral programs to serve the ten (10) District Office catchment areas in the State of New Hampshire. The RFP was published on the Department's web site.

On July 20, 2009 a bidders conference was held and nine prospective bidding agencies sent representatives to the conference. Seven agencies ultimately submitted bids, of which seven were awarded for the ten (10) District Office catchment areas. The following five individuals were selected to review the proposals submitted in response to the RFP:

- Patrick McGowan, the CDB Contract and Fiscal Specialist, has worked for NH's DHHS for four years;
- Ellen Wheatley, the Administrator of CDB, has worked in the field of Early Care and Education (ECE) for over 30 years;
- Kristin Booth, the CDB Child Care Program Improvement Specialist, has monitored the Child Care Resource and Referral (CCR&R) contracts for nearly four years;
- Roberta Royce, the Director of the Winchester Learning Center, is a NH business owner who has frequently utilized the services of her local CCR&R agency; and
- Lisa Strout, the Executive Director for the NH Associate for the Education of Young Children, has a Masters Degree in Child Development and has over 23 years in the ECE field.

The evaluation team's scoring summary is attached to this letter (Appendix A). WMCC was the only agency to submit a proposal for the Berlin and Littleton District Office catchment area and by achieving the minimum review score, was awarded the contract.

Performance under this agreement will be measured by the Performance Measures and Outcomes specified in the Agreement to include successfully providing referrals to New Hampshire Employment Program participants, and Financial Assistance to Needy Families (FANF) recipients in need of child care, recruiting new child care providers, including those that shall fill opportunities for specific kinds of care e.g. infant/toddler, bilingual, special needs and non-traditional hours.

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Source of Funds: 100% Federal Funds.

Area Served: Berlin and Littleton District Office catchment area.

In the event that Federal Funds become no longer available, General Funds will not be requested to support this program.

Respectfully submitted,

Maggie Bishop Director

Approved By:

Commissioner



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richosa Evaluation Summary All Catchment Areas						
Child Care Resource & Referral Programs - RFP 10-DCYF-CDB-RR-10	R-10					
	Rochester DO Catchment Area	Portsmouth/ Salem D.O. Catchment Area	No Contraction		Manchester D.O.	Laconia D.O.
			rashua D.O. Catchinent Area	Mannent Area	Catchment Area	Catchment Area
Bidder Name:	Rockingham Comm Action	Rockingham Comm Action	Southern NH Services	Easter Seals NH	Easter Seals NH	Lakes Region Comm Svs
Overall Review - Up to 20 points each criteria						Council
Subtotal Average points Overall Review	92.0	8 66	7 70	0 00		
Value 10% of Total				07.0	8	77.8
Experience - Up to 20 Points each criteria			9.4	9.20	9.6	7.8
Subtotal Average Points Experience	888	8 80	00	8		
Value 25% of Total		2 76	200	3	39.0	89.8
Program Description - Up to 20 Points each criteria		74.7	0.47	C.22	24.8	22.5
Subtotal Average Points Program Description	89.2	6	03.8	0		
Value 25% of Total		22.5	22.5	24 45	\$ 8	70.2
Cost and Resources - Up to 20 Points each criteria			Con	21.43	717	17.6
Subtotal Average Points Cost and Resources	89.4	92.8	906	88.8	0 90	
Value 30% of Total	26.8	27.8	27.2	26.64	2000	9 6
Other - Up to 20 Points each criteria					70.02	23.3
Subtotal Average Points Other	95.8	95.4	8.68	6	888	6
Value 10% of Total	9.6	9.5	10.0	9.1	98 0	2.00
Grand Total	92.6	93.9	94.9	87.95	2	110
					?	7

	APP	APPENDIX A				
Proposal Evaluation Summary All Catchment Areas						
Child Care Resource & Referral Programs - RFP 10-DCYF-CDB-RR-10	₹R-10					
•	Keene DO Catchment Area	Conway D.O. Catchment Area	Claremont D.O. Catchment Area	Concord D.O.	Berlin/ Littleton D.O. Catchment Area	
Bidder Name:	Easter Seals NH	White Mnt Cmty Health Center	Claremont School District/21C	Easter Seals	CCSNH-Berlin	
Overall Review - Up to 20 points each criteria						
Subtotal Average points Overall Review	89.2	86.2	92.8	86.0	95.4	
Value 10% of Total	al 8.9	8.6	9.3			
Experience - Up to 20 Points each criteria						
Subtotal Average Points Experience	e 96.4	87.2	93.6	96.0	92.2	
Value 25% of Total	[24.1]	21.8	23.4		23.1	
Program Description - Up to 20 Points each criteria						
Subtotal Average Points Program Description	n 87.2	0.58	81.0	84.6	87.4	
Value 25% of Tota	zal 21.8	21.3	20.3	21.2		•
Cost and Resources - Up to 20 Points each criteria						
Subtotal Average Points Cost and Resources	ss 89.0	9.98	91.4	9.68	90.2	
Value 30% of Tota	al 26.7	26.0	27.4	26.9	27.1	
Other - Up to 20 Points each criteria						
Subtotal Average Points Other	er 91.0	83.6	912	96.0	89.2	
Value 10% of Total	al 9.1	8.4	9.1	9.6	8.9	
Grand Total	90.6	0.98	2.68	90.2	90.4	

MEMORANDUM OF AGREEMENT

Between

Department of Health and Human Services, Division for Children, Youth and Families

And

Community College System of New Hampshire - White Mountains Community College

This is a statement of agreement between the Department of Health and Human Services, Division for Children, Youth and Families (DCYF) and the Community College System of New Hampshire, White Mountains Community College (WMCC) for Child Care Resource & Referral Services (CCR&R) for the Berlin/Littleton District Office (DO) catchment area hereby commencing January 1, 2010 or date of Governor and Executive Council approval, whichever is later, through June 30, 2011 for \$180,654.00.

Section I The Division for Children, Youth and Families shall:

DCYF will process payment requests submitted for payment in accordance with provisions outlined in Section V.

Section II The Community College System of New Hampshire — White Mountains Community College shall:

- 1. Perform the services of this contract in accordance with the following program goals:
 - a. Ensure that high quality, culturally competent, CCR&R services are known and accessible to the widest possible number of families, providers, businesses and community members within the catchment area, including services to limited English proficient families and providers, and in consideration of a variety of diversity issues;
 - b. Serve as a resource of data and information regarding early care and education (ECE):
 - Provide high quality referrals and consumer education to families seeking child care including but not limited to families receiving NH child care scholarship funds or who are on a wait list to do so;
 - d. Increase the accessibility of child care within the catchment area through recruitment of child care providers that meet the needs of families;
 - e. Positively impact the quality of child care within the catchment area by increasing the knowledge of child care providers of the Early Childhood Core Knowledge Areas through technical assistance and training opportunities; and
 - f. Use technology as appropriate and feasible for purposes that may include, but not be limited to providing referrals and consumer information to families, training to child care providers, attending meetings, and information dissemination.

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- 2. Outreach to the Berlin and Littleton DO Catchment areas by:
 - a. Operating a home office space at WMCC. Daily hours, Monday Friday will be posted with evening hours by appointment. Additional office space and hours will be available in the WMCC-Littleton Academic Center, 646 Union St Suite 300, Littleton NH 03561, a minimum of one day per week, coinciding with New Hampshire Employment Program (NHEP) orientation day, with other days/evenings by appointment. Both face to face and phone interviews will be available;
 - b. Maintaining a nationwide toll-free line, with a dedicated extension in place for families to access referral information. Voice mail capability shall be available 24 hours per day, 7 days a week, and can be accessed by staff at any time on or off-site;
 - Maintaining email accounts for all Child Care Resource and Referral (CCR&R) staff within the WMCC domain;
 - d. Maintaining email accounts that are available remotely via Outlook Web Access. Staff shall respond to inquiries and disseminate information to clients and colleagues from any location where web access is available. WMCC CCR&R shall have a dedicated section within the WMCC web domain. Newsletters, program information and contact information shall be available within this section. Links to regional and national resources including the Network website (www.NHCCRR.org) shall also available on the website;
 - e. Consulting regularly with and being available to both the Berlin and Littleton DOs in a manner that best meets the needs of both offices and creates a collegial and cooperative working relationship;

Assuring that both DOs are stocked with referral information, newsletters, business cards, and brochures, as well as providing information about CCR&R services and current child care issues to front office receptionists and appropriate staff during inservice training;

Being available for all NHEP clients for one-on-one counseling regarding child search activities per the request of the NHEP participant or the NHEP Employment Counselor Specialist. This service shall be available in person, by phone, or by email as needed. CCR&R staff shall make regular visits to the Littleton and Berlin NH

f. Attending all NHEP orientations offered at the Berlin and Littleton NH WORKS offices. During this time families and staff, can access CCR&R services. CCR&R staff shall provide information packets to the participants, which include information on interviewing and child care providers, child growth and development, and quality indicators for child care.

CCR&R staff shall not be required to attend NHEP orientations when NHEP staff informs WMCC that no one with children under the age of thirteen years will be attending. Staff shall also not be required to attend NHEP orientations when dangerous weather and or dangerous driving conditions exist. In the event of dangerous weather and or driving conditions, WMCC shall document in their records

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g. Making general visits to providers and visits in response to specific technical assistance requests. The visits shall be in-person or meeting with providers at WMCC locations. CCR&R shall provide assistance with licensing, licensed plus, and accreditation and shall have the Licensed Plus binder available for providers to use as a resource.

All identified providers receive our quarterly newsletters, which include workshop information, educational articles with issues pertaining to child care, and contact information;

- h. Establishing a Memorandum of Agreement (MOA) within 90 days of the contract with the local Family Resource Center (FRC). This MOA must state that WMCC and the FRC will meet no less than quarterly, refer clients to each other's programs as appropriate, and coordinate staff training. The final document, and implementation will reflect the specific criteria established by the CDB;
- Attending monthly NHCCR&R Network meetings. WMCC CCR&R shall seek, at a minimum, a semi-annual meeting with the Child Care Program Improvement Specialist. In addition to formal scheduled meetings, CCR&R shall maintain regular phone and/or email contact with the Child Care Program Improvement Specialist as needed and as appropriate;
- j. Developing and implementing an Outreach Plan, the goal of which shall be to ensure that all those for whom CCR&R services might be appropriate will have the information delivered to them in a manner that is sensitive to the diverse means of information access in the catchment area;
- k. On Attachment C or a similar form provided by CDB, report on the following performance measures on a quarterly basis:
 - (1) The number of visits made to providers: center, licensed family, licensed exempt family child care, and potential providers;
- On Attachment C or a similar form provided by CDB, report the following other data on a quarterly basis:
 - (1) The number of visits made to the DOs and NHEP offices and the nature of those visits; and
 - (2) The number of NHEP Orientations attended and the number not attended along with the reason why the Orientation was not attended or held.
- 3. Serve as a resource to the Berlin and Littleton DO Catchment area by:
 - a Providing DHHS, local and national organizations, agencies, policy makers, public officials, businesses, and community members with accurate data and information regarding issues related to ECE as requested or appropriate;

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b. Employing staff that are trained in the use of the National Association of Child Care Resource and Referral Agencies (NACCRRA) database and assure that all staff remain current with evolving database features.

At least 80% of the standardized data fields for each of the groups below shall be completed, including those required by the CDB and NACCRRA. The database shall be updated no less than annually with:

- (1) information obtained from phone conversations, on-site visits, emails, and survey responses from licensed and legally operating license exempt providers in the catchment area;
- (2) data about unmet needs collected during the follow-up process; and
- (3) new and updated business and community contacts in NACCRRA;
- c. Publishing and distributing a quarterly newsletter:
 - (1) regarding all trainings offered by CCR&R, statewide trainings, relevant ECE courses, CDB information, policy issues, provider and parent information; and
 - (2) shall be mailed out to all providers, interested community agencies and partners, parents, educators, and other interested parties. The quarterly newsletter shall also posted on the WMCC college website. Information about workshops and ECE courses shall also published in the college brochure which is widely distributed throughout the catchment area three times per year.

WMCC shall charge a fee for any for profit entity to advertise in a hard copy of the CCR&R newsletter. All fees collected for advertisements shall be used to meet the goals of this contract. No more than one page or 10% of the entire newsletter can be devoted to for profit advertising. For-Profit entities can advertise free of charge in electronic versions of the CCR&R newsletter and e-mail blasts that are sent by WMCC. The frequency of For-Profit advertising shall be at the sole discretion of the contracted agency. All electronic or regular correspondence regarding for profit entities shall include the following statement, "This advertisement does not necessarily represent the views of the NH Department of Health and Human Services, the Division for Children, Youth and Families, or the Child Development Bureau;"

- d. Publish and distribute information regarding ECE and training opportunities through printed materials and the web. These training opportunities should include both those offered by the CCR&R's, other CDB contractors and other agencies and organizations offering training that meet Child Care Licensing standards. Training opportunities shall be updated no less than monthly; and
 - (1) The number of providers whose information was updated and whether or not it was a full or partial update;
 - (2) Responses to the request from DHHS or inform the CDB in its quarterly report when they have responded to such a request; and
 - (3) The date the quarterly newsletter was e-mailed or mailed.

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- 4.1 Refer parents to providers by:
 - a. Utilizing the NACCRRA database to prepare individualized referral lists for families requesting assistance. Clients reaching voice mail are instructed about the opportunity to personally prepare individualized referral lists or obtain information about the referral process from the network website.

WMCC shall provide Berlin and Littleton NHEP staff intake forms to gather information from clients needing assistance. WMCC shall request that completed forms be faxed to the CCR&R staff. WMCC shall then complete the referral, and contact the parent;

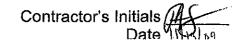
- b. Providing free referral services to families that are offered in accordance with the criteria for Best Practices set forth by NACCRRA's Quality Assurance Program. A referral "script" shall be kept by the phone and used to ensure that all areas of a family's needs are addressed. These areas shall include but not be limited to understanding quality indicators, quality ratings, and any other services, financial or otherwise, for which they may be eligible. WMCC shall provide mutual support by reviewing and discussing difficult calls and challenging requests to be sure clients receive the best available information and assistance;
- c. Referring families, free of charge, to child care providers that best match the families' needs, including faith based options. To administer these referrals WMCC shall input data into NACCRRA to secure a match that fits parent's geographic area, hours and days needed, and personal preferences. WMCC shall make every effort to provide families with information on at least three provider options, however, three options meeting a client's criteria may not always be readily available. In all cases, trained counselors shall offer alternatives and creative solutions for those families with challenging child care issues;
- d. Assisting families throughout the referral process to better understand their options in selecting child care. WMCC shall send a referral packet to families that includes a guide to interviewing providers, a checklist for quality care, information on the different kinds of care including a summary of NH licensing rules and regulations, and information about sources of funding for child care assistance, food stamps, and Women Infants and Children. In addition, WMCC shall include brochures on quality indicators for children of specific ages, and on the local Family Resource Center. As appropriate, the CCR&R counselor shall includes article that address a variety of topics pertinent to the needs of each family referral;
- e. Meeting regularly with the CDB Child Care Program Improvement Specialist, NHEP Employment Counselor Specialists, and Family Service Specialists at the Berlin and Littleton DO staff in Berlin and Littleton to ensure that the services of the CCR&R agency are fully available to meet the needs of families being served by the New Hampshire Department of Health and Human Services;
- f. Assisting NHEP clients;
 - (1) in securing child care services as soon as possible;

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- (2) by providing child care referral services at, or in the proximity of, the NH WORKS offices; and
- (3) by providing one-on-one counseling on child care search activities as requested by the NHEP participant or the NHEP ECS;
- g. On Attachment C or a similar form provided by CDB, report on the following performance measures on a quarterly basis:
 - (1) The total number of families receiving referrals;
 - (2) The number of families receiving referrals with CCR&R assistance; and
 - (3) The number of FANF clients assisted by the CCR&R;
- h. On Attachment C or a similar form provided by CDB, report the following other data on a quarterly basis:
 - (1) The number of families receiving referrals via the web;
 - (2) The number of new families served;
 - (3) The number of previous families seeking new information that were served; and
 - (4) The number of families served through the DO; and
- i. WMCC shall follow all current Division of Family Assistance and Department of Health and Human Services confidentiality policies.
- 4.2 Conduct wait list activities that assist families who are eligible to receive NH child care scholarship funds, but who are on or released from a wait list to secure child care services as soon as possible utilizing the following process:
 - a Access New Hampshire Electronic Application System (NH EASY) daily to identify any new families who have been put on the wait list;
 - b. Contact families by phone, or mail if no phone number is available;
 - c. Upon contact, determine a family's child care needs while they are on the wait list by following the steps below:
 - (1) Determine if the family has already identified a provider they want to use while on the wait list;
 - (2) If the family does not have a provider, assist them with referrals, other ideas of where to locate a provider, and consumer education to find a provider as soon as possible;
 - (3) Once a provider has been identified, determine if this is the provider they want to use when they come off the wait list;

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- (4) If yes to (3) above, assist the provider with the CDB's enrollment process if they are not enrolled;
- (5) If the family is uncertain or wishes to use a different provider once released from the wait list, assist the family with finding a provider that they wish to use after they are released;
- (6) After a month, contact the family to determine if their current provider is the one they want to continue to use once they are released from the wait list;
- (7) If yes to (6) above, assist the providers with the enrollment process with the CDB; and
- (8) If no to (6) above, provide the family with referrals and consumer education to child care programs;
- d. Access NH EASY daily to identify families who have been released from the wait list and help those families secure and maintain child care scholarships by:
 - (1) Assisting with completion and submission of Form 2530 within 15 days;
 - (2) Informing them that if they do not return Form 2530 within 30 days, their child care scholarship will be closed, they will have to reapply, and they will be placed at the bottom of the wait list again;
 - (3) Assisting families to enroll with a provider; and
 - (4) Informing families that if the provider is not paid for services within 90 days, their child care scholarship will be closed, they will have to reapply, and they will be placed at the bottom of the wait list again;
- e. On Attachment C or a similar form provided by CDB, report the following other data on a quarterly basis:
 - The number of families identified as being put on the wait list;
 - (2) The number of families on the wait list receiving referrals;
 - (3) The number of families released from the wait list receiving referrals;
 - (4) The number of providers assisted with the enrollment process; and
 - (5) The number of contacts with a family from the time they go on the wait list until they are released from the wait list and are enrolled with a provider.
- 4.3 Follow-up with at least 20% of the families assisted by CCR&R counselors. WMCC shall contact these individuals to determine if their needs were met. To ensure that FANF families are contacted, WMCC shall schedule staff one evening a week to conduct follow-up evaluations. In addition WMCC shall:



- a. On Attachment C or a similar form provided by CDB, report on the following performance measures on a quarterly basis:
 - (1) The percent of families successfully surveyed;
 - (2) The percent of families surveyed who were successful in finding care;
 - (3) The percent of FANF families who were surveyed who were successful in finding care and did not identify inability to find child care as a barrier to work activity participation;
 - (4) The percent of families on the wait list who were surveyed and were successful in finding care they can afford until they are released from the wait list; and
 - (5) The percent of families who had all of their child care needs met by the care they chose;
- b. On Attachment C or a similar form provided by CDB, report the following other data on a quarterly basis:
 - (1) The total number of clients assisted by the CCR&R;
 - (2) The number of FANF clients assisted by the CCR&R;
 - (3) The number of follow-up attempts made;
 - (4) The number of follow-up surveys completed;
 - (5) The number of families satisfied with the care they found;
 - (6) The number of families that chose not to use care;
 - (7) The number of families whose search was still in process;
 - (8) The number of families who were unable to locate care;
 - (9) Any child care needs of the family that were not met by their child care choice or options;
 - (10)Any unmet child care needs of families on the wait list;
 - (11)The number of families who chose care from the referral list(s) they received from the CCR&R;
 - (12) The number of families who found the referrals they received helpful;
 - (13)The number of families who found the consumer education they received over the phone helpful;
 - (14) The number of families who found the written or posted consumer education they received or accessed helpful;

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- (15)The number of families who report they were able to identify indicators of quality in child care programs; and
- (16)The number of families who report that the CCR&R services were culturally competent;
- c. Develop an improvement plan beginning in January 2010. This improvement plan shall be based on the data gathered related to the helpfulness of referral services and the degree to which families' needs were not met. The process of developing the plan will therefore be rooted in the assessment of empirical data, the identification of common concerns, and the discernment of appropriate and achievable interventions that will ameliorate at least one each of those concerns regarding referral services and family needs.

In addition, CCR&R shall develop a Quality Plan for meeting the criteria in need of attention as identified in the NACCRRA Quality Assurance Scoring Sheet of Best Practices Criteria for Core Competencies, Parent Services, and Provider Services through the self-assessment and needs assessment process; the implementation of which shall be addressed collaboratively between CCR&R and the CDB.

- 5 Recruit child care providers by:
 - a. Posting brochures in highly visible, high traffic, and strategic areas throughout the catchment area that list all of the services that CCR&R offers to individuals interested in providing care. These areas shall include hospitals, doctor offices, community health care clinics, local businesses, NHEP and DOs, and other appropriate venues. Services shall be advertised in the Division of Continuing Education (DCE) catalog published three times a year. CCR&R shall provide information to the WMCC Early Childhood Education at WMCC. WMCC shall maintain visibility in the community with a presence at community resource fairs and NHEP Job Fairs. WMCC shall enhance recruitment efforts through collaboration with the Coos County Early Childhood Initiative.

Providers shall be recruited that serve the unmet needs child care needs in the catchment area including, but not limited to infant care, special needs care, and child care during non-traditional hours;

- b. Recruiting providers specifically to fill the unmet needs of families on the wait list;
- c. Utilizing the sheets provided by CDB to identify and contact enrolled licensed exempt providers who request further information regarding licensing or training. WMCC shall contact these existing child care providers, offer services for workshops and trainings, licensing assistance, ECE resources and invitations to be on newsletter mailing list, and invite them to become enrolled in the referral data base;
- d. Making all providers aware of the opportunity to become certified to provide Preventive & Protective care, including information about how to become certified;
- e. On Attachment C or a similar form provided by CDB, report on the following performance measures on a quarterly basis:

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- (1) The number of new providers added to the database, including licensed and license exempt providers;
- (2) The number of new child care opportunities created by new and existing providers;
- (3) The number of providers who are recruited or expand their programs to meet the unmet needs of infant/toddler care, special needs care and non-traditional hours care;
- (4) The number of providers who are recruited or expand their programs to meet an unmet need as identified by the CCR&R; and
- (5) The number of providers specifically recruited to meet the needs of families on the wait list;
- f. On Attachment C or a similar form provided by CDB, report the following other data on a quarterly basis:
 - (1) The number of child care providers who closed permanently;
 - (2) The number of child care opportunities lost by provider closings; and
 - (3) The number of net child care opportunities gained or lost.
- 6.1 Assure quality training options are available by:
 - a Offering free entry-level trainings and workshops defined as Child Care Basics/Beyond the Basics. These trainings shall be offered throughout the catchment area at hours and locations convenient to providers. WMCC shall posses and use the workshop kits containing the training materials. All trainings shall be presented by personnel credentialed at no less than the minimum required by the CDB. Workshops are offered throughout Coos and northern Grafton counties depending on need and requests from parents and providers;
 - b. Addressing the Core Knowledge Areas as defined in the Department's publication of the New Hampshire Early Childhood Professional Development System. The Core Knowledge Areas to be covered shall be articulated in the training publicity and again during the training. During the course of the contract award period, all of the Core Knowledge Areas shall be addressed;
 - c. Having the discretion to offer a light breakfast or lunch for trainings that extend more than 4 hours. For trainings that extend 6 hours or more the contractor may offer both a light breakfast and lunch. A small fee to cover the cost of the meal(s) is appropriate as long as providers have the choice to not pay the fee and bring their own food;
 - d. Hiring a variety of presenters to provide trainings. WMCC shall maintain a list of credentialed presenters, from which presenters can be drawn. The CCR&R shall utilize trainers from south of the notches for the southernmost portions of the catchment area and the WMCC- ECE program adjunct faculty;

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- e. Not paying CCR&R staff a consultant fee to teach a workshop in their own catchment area, as providing workshops in their own area is a core service required by this contract;
- f. Paying their staff a consulting fee, if extenuating circumstances arise, for teaching a workshop in their own catchment area upon receiving prior written approval from the CDB. An extenuating circumstance may include, but not be limited to: long travel distances, lack of available qualified presenters, or limited regular working hours;
- g. Designating a CCR&R liaison to work with the NH CCR&R Network on an annual review to ensure that Child Care Basics kits are standardized and current;
- h. Maintaining responsibility for the Child Care Basics kit by keeping it updated with new articles and revisions deemed necessary by soliciting feedback from providers and other presenters of this workshop. Updates and revisions will be shared across the Network;
- i. Providing trainings according to the schedule on Attachment B. WMCC shall require approval from DHHS to make any revisions to Attachment B that reduce performance measures documented on Attachment A;
- j. Collaborating with the contracted agency that provides Water Safety training. WMCC shall publicize said training and assist with sign-in;
- k. Providing updated information about all college courses, including the Early Childhood Education Program by referring providers to the WMCC web-site. WMCC publications include information on ECE college courses, and ECE certificate and degree programs offered in the North Country. WMCC, through its Admissions and Financial Aid offices, actively seeks to optimize the Tuition Assistance program for providers as well as scholarships offered specifically for North Country students from the Neil and Louise Tillotson Fund. Additionally, all relevant information shall be included in every CCR&R newsletter;
- I. Collaborating on trainings and other activities with the Gorham Community Learning Center, Family Resource Center, and all partners involved in the Coos County Early Childhood Initiative;
- m. Collaborating with other grantees and the CDB in developing and delivering training opportunities;
- n. On Attachment C or a similar form provided by CDB, report on the following performance measures on a quarterly basis:
 - (1) The number of Child Care Basics trainings offered;
 - (2) The number of attendees at Child Care Basics trainings;
 - (3) The number of other trainings offered; and
 - (4) The number of attendees at other trainings offered by the CCR&R;
- o. On Attachment C or a similar form provided by CDB, report the following other data on a quarterly basis:

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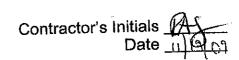
- (1) The number of collaborative trainings;
- (2) A list of the specific workshops offered including: the date, location (town), the presenter, their credential, and the number of attendees; and
- (3) The dates that each of the required trainings are offered.

6.2 Provide technical assistance by:

- a Maintaining contact with parents and providers through a three- tiered communication infrastructure. These tiers, in descending order, shall consist of 1.) Face-to-face contact 2.) Telephone conversations and 3.) Email communication. Many questions and issues arising from best practice concerns can be successfully addressed at the third tier. Those issues or concerns that necessitate direct conversation and or face-to-face contact are resolved in accordance with the indicated communication tier;
- b. Offering regular information in the quarterly newsletter for providers regarding both emergency preparedness as well as specific steps that providers can take to improve their individual preparedness. By request, CCR&R shall offer targeted assistance in the development of specific emergency preparedness plans. Subject to demand volume, CCR&R may substitute group training for targeted individual assistance;
- c. Maintaining regular contact with new and currently licensed exempt providers. Upon initial contact CCR&R shall provide to all interested individuals a packet of information. General business information as well as information pertaining to licensure shall be included. WMCC shall maintain regular contact with the Child Care Licensing Coordinator in the catchment area to promote increasing child care opportunities locally through increased licensure;
- d. Providing specific assistance driven by an assessment of individual need and may include printed material, one-on-one counseling, on-site visits, and referrals for further service information for individuals to obtain Licensed-Plus designation;
- e Providing specific assistance driven by an assessment of individual need and may include printed material, one-on-one counseling, on-site visits, and referrals for further service information for individuals to obtain accreditation through the National Association for the Education of Young Children (NAEYC) and the National Association for Family Child Care (NAFCC). WMCC shall refer interested providers to NAEYC accredited centers;
- f. Assisting providers and professionals to apply for NH ECE credentialing through client-specific counseling and workshops. NH ECE credentialing including process and value-is integrated across the full spectrum of workshop curriculum and is the subject of a specific workshop offered throughout the catchment area;
- g. On Attachment C or a similar form provided by CDB, report on the following performance measures on a quarterly basis:
 - (1) The number of providers assisted in the licensing process;
 - (2) The number of new credentials awarded; and



- (3) The number of credentials renewed or awarded at a higher level;
- h. On Attachment C or a similar form provided by CDB, report the following other data on a quarterly basis:
 - (1) The number of times TA is provided in person;
 - (2) The number of times TA is provided by phone;
 - (3) The number of providers who became licensed;
 - (4) The number of times TA is provided for Licensed Plus; and
 - (5) The number of times TA is provided for accreditation.
- 6.3 Evaluate the performance of WMCC's CCR&R services by:
 - a. Having each training participant complete an evaluation of the training attended, which assesses, at a minimum, the knowledge and skills of the trainer, new information learned, how the new information will be used to increase the quality of their care to children and families, their degree of satisfaction with the trainer and the training, usefulness of the training, and suggestions for other trainings to be offered; and
 - b. Using the results of the evaluations in planning their training calendar; and
 - c. Surveying providers once annually to assess how well they are meeting the needs of the child care providers within the catchment area regarding referrals being given, accurate data provided, ease of updating data, types of training offered, availability of training opportunities and cultural competence of the CCR&R services.
- 7. Utilize technology and build technological capacity by:
 - a. Maintaining NACCRRA membership;
 - b. Using the internet to connect to the NACCRRA web server, enter information, and access the NACCRRA database. Staff shall use this database for collecting and recording all data relevant to providers, client referrals, and community agency interactions. Administrative access is allowed to the CDB, specifically to the Child Care Program Improvement Specialist, to monitor or reconfigure the database format to address specific reporting needs as required. NACCRRA on-line trainings shall be used to train any new staff or update current staff to remain proficient in usage of NACCRRA;
 - c. Implementing a CDB approved policy stating that the sharing of provider database information will only be with families receiving referral information, or with providers and consumers requesting catchment area statistics, and will not allow sharing of provider lists with any businesses or marketers, who shall be referred to the Child Care Licensing Unit for these lists;
 - d. Establishing and updating an email list of child care providers. Providers shall be contacted via email when CCR&R has materials to be distributed. Providers without



reliable internet connectivity, shall be provided materials through traditional mailings, and telephone distribution;

- e. Working with the CDB to have access to NH EASY and to receive training provided by the CDB on the use of the program; and
- f. Contributing to the development and maintenance of the NHCCRR Network website (nhccrr.org) in accordance with collaborative agreements established within the Network partners. This contribution will include contract funds.
- 8. Meet the following staffing qualifications:
 - a. Provide knowledgeable staff, who are credentialed (or have the credential waived) at the following levels according to the NH Early Childhood Professional Development System to perform the corresponding duties in the table below:

•	
Dutios	Credential Level
Duties Take Calls & Meet With Families	Master Teacher Level 1
	Trainer, Faculty, or Allied Master
Hired to Provide Training	Professional
	Professional Program Consultant Master Professional
Consultant Staff	to Provide Technical Assistance

- b. In those DO catchments areas where there are large numbers of non-English speaking persons, or persons of Limited English Proficiency (LEP), have a bilingual staff person or other translator/interpreter to be utilized when providing services or information to providers. Staff shall not rely on family members or friends of LEP persons to serve as interpreters unless the LEP person expressly requests such an arrangement. Children shall not be asked to translate or interpret. If no bilingual worker or in-house interpreter is available, the CCR&R shall make arrangements to obtain an outside interpreter. An LEP person shall not be required to pay for the services of an interpreter. If appropriate for the catchment area, written materials and training shall also be made available in languages other than English;
- c. Designate a staff person to liaison with the CDB to:
 - (1) Attend monthly meetings with the CDB;
 - (2) Coordinate activities, working with the Child Care Program Improvement Specialist, the Child Care Training Specialist, and the Credential Specialist;
 - (3) Maintain the NACCRRA SDS;
 - (4) Obtain input and feedback from child care providers when policy, Child Care Scholarship Program, and quality enhancement initiatives are being revised;
 - (5) Evaluate CCR&R services;
- d.Require current criminal background checks and central registry screenings of its staff.

 The results of such background checks and screenings shall be shared with the

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- Department and the Department reserves the right to reject the Contractor's staff as a result of such background checks; and
- e. Set aside professional development funds to allow staff to attend at least one national conference or symposium per contract cycle to further their expertise in providing CCR&R services.
- 9. Performance Measures: WMCC shall meet the goals of the performance measures in this contract as documented in Attachment A. The Department of Health and Human Services reserves the right to amend Attachment A after consultation with WMCC.
- 10. Provide records and reports including:
 - a. Quarterly and annual reports with outcome statistics for each of the performance measures and other data reports indicated on Attachment A;
 - b. Such reports described in (a) above shall be completed on Attachment C or a similar form provided by the CDB and emailed to the Child Care Program Improvement Specialist of the CDB, DCYF by the 15th of the month following the end of each quarter and the end of each contract year. Each report described in (a) above shall also include the cover sheet Attachment D, or a similar form provided by the CDB;
 - c. All reports listed in Attachment E. The Department shall reserve the right to make adjustments to attachment E, after consultation with NH CCR&R Network;
 - d. The Detailed Work-Plan described in Attachment E of this contract. Attachment B of this contract shall be the Preliminary Work-Plan described in Attachment E. The Detailed Work-Plan described in Attachment E shall become Attachment B of this contract, after WMCC submits this document and it is approved by the CDB;
 - e. A summary of the performance measures outcome statistics for the contract period shall be forwarded along with the final billing and shall be postmarked within 60 days of the conclusion of the contract period;
 - f. Maintaining detailed supporting documentation to support these reports which shall be available for DCYF review upon request;
 - g. Meeting with the Child Care Program Improvement Specialist for discussion and approvals; and
 - h. Providing information on an NHEP client's child care search in a Department appropriate format at the request of the NHEP ECS. The NHEP staff and WMCC shall ask NHEP clients to sign the "Release of Confidentiality" form at the NHEP orientation to make the exchange possible.

Section III Method, Schedule and Conditions Precedent to Payment

The Community College System of New Hampshire will meet the Method, Schedule and Conditions Precedent to Payment as identified below.

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- 1. This Contract is funded with funds from the Catalog of Federal Domestic Assistance, CFDA #93.575, Federal Agency Health and Human Services, Child Care and Development Block Grant, in the amount of \$144,712.07 CFDA #93.713 made possible by the American Recovery and Reinvestment Act (ARRA) in the amount of \$35,941.93. Subject to the availability of Federal funds, and in consideration for the satisfactory completion of the services to be performed under this Contract, the State agency agrees to purchase from the Contractor services in the amount not to exceed \$180,654.00 (one-hundred eighty-thousand and sixhundred and fifty-four dollars) for services provided during the program period specified above.
- 2. Quarterly payments shall be made to the Contractor subject to the following conditions:

Payments shall be made on a quarterly cost reimbursement basis beginning April 15, 2010 for actual expenditures up to the total contract price incurred in the fulfillment of this agreement. The invoice, provided by the Department of Health and Human Services after Governor and Executive Council approval, must be sent to:

Patrick McGowan, Contracts and Finance, DCYF Department of Health and Human Services 129 Pleasant St., Concord, New Hampshire 03301

In lieu of hard copies, invoices may be assigned an electronic signature and be e-mailed to: patrick.mcgowan@dhhs.state.nh.us

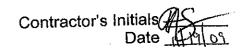
- 3. Expenditures shall be in accordance with the approved line item budget shown in Exhibits B-1 and B-2. If applicable, this will include drawing down match funds consistently throughout the contract period. Any adjustment to a line item in excess of 10% of the original budget lines will require the prior written approval of the State. The Contractor must include a detailed explanation and revised line item budget figures. This shall include but not be limited to why funds were not needed in a particular line item, why they are needed in the new line item, and the impact this potential transfer has on goals of the contract.
- 4. Payments may be withheld pending receipt of required reports as defined in Section 1 and 2.
- 5. A final payment request shall be submitted no later then forty-five days after the contract ends. Failure to submit the final invoice by that date may result in non-payment.
- 6. The Division reserves the right to renew this contract for up to an additional four years subject to the continued availability of funds, satisfactory performance of services and approval of Governor and Executive Council.

Section IV Amendments to Memorandum of Understanding

- This MOA may be amended at any time by written agreement of both parties, subject to required CCSNH and State approvals and, when required, Governor and Executive Council approval;
- 2. The parties agree that employees of the State, in the performance of their duties and activities under this contract, shall continue to be in the legal status of State employees and not as employees of the Community College System of New Hampshire (CCSNH); likewise,

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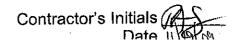
- employees of CCSNH, in the performance of their duties and activities under this agreement shall continue in the legal status of CCSNH employees and <u>not</u> as employees of the state;
- 3. All obligations of the State under this MOA are contingent upon the availability and continued appropriation of funds, and the State shall not be liable for payment in excess of available appropriated funds. In the event of a reduction or termination of the funds appropriated for this MOA, the State shall have the right to withhold payment pending the reinstatement of the appropriated funds or to terminate the MOA, in accordance with Section IV. 6.;
- 4. Unless provided for in this MOA, neither party shall enter into any subcontract with a third party to performance all or part of the approved scope of work without the written approval of the other party. If approval is granted, the party who subcontracts work hereunder shall be fully responsible for the performance of subcontractors;
- 5. Neither party shall sublet, sell, transfer, assign, or otherwise dispose of its right, title or interest in any MOA, or any part thereof, without the written consent of the other party;
- 6. Either party may terminate the MOA at any time upon 90 days written notice to the other party. In the event of a reduction or termination of funds appropriated for the MOA, the State shall have the right to terminate the MOA immediately upon providing CCSNH notice of such termination. Expenses incurred prior to the date of termination will be borne proportionally by each of the parties according to the budget in the MOA;
- 7. The parties agree to comply with all governmental ordinances, laws and regulations as applicable to their respective organizations;
- 8. As this MOA includes Federal funds, all applicable requirements, regulations, provisions, terms and conditions attending those funds shall be incorporated into the MOA and adopted in full force and the CCSNH except that wherever such requirements, regulations, provisions and terms and conditions differ for Institutions of Higher Education, the appropriate requirements will be substituted (e.g., OMB Circulars A-21 and A-110, rather than OMB Circulars A-87 and A-102). References to Contractor or Recipients in the Federal requirements, regulations, provisions, terms and conditions will be taken to mean the CCSNH and references to the Governmental or Federal Awarding Agency will be taken to mean Governmental/Federal Awarding Agency or the State or both, as appropriate; and
- 9. In the event of any inconsistency between the terms of this MOA and those Federal regulations incorporated herein, the Federal regulations will prevail.
- 10. CCSNH shall, at its sole expense, obtain and maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:
 - a. Comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$2,000,000 per occurrence;
 - b. Fire and extended coverage insurance covering all property subject to the MOA herein, in an amount not less than 80% of the whole replacement value of the property;
- 11. The policies described in Section V.11. shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire;



- 12. CCSNH shall furnish to the Contracting Officer or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this MOA no later than fifteen (15) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference. Each certificate(s) of insurance shall contain a clause requiring the insurer to endeavor to provide the Contracting Officer, or his or her successor, no less than ten (10) days prior written notice of cancellation or modification of the policy; and
- 13. By signing this agreement, the CCSNH agrees, certifies and warrants that the CCSNH is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("Workers' Compensation"). To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. Contractor shall furnish the Contracting Officer proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

Section V Sovereign Immunity

1. Neither party shall be responsible for the negligent acts of omission or commission of the officers, employees, agents, or subcontractors of the other party. Either party shall not deem the terms of this MOA a waiver of sovereign immunity.



Section VI Commencement and Completion Date

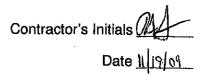
This agreement will become effective the date of Governor and Executive Council approval. The agreement will terminate on June 30, 2011.

agreement will terminate on June 30, 2011.	
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Authorized Signature – CESNH (Signature Must Be Notarized)	•
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Attachment A: Berlin and Littleton Performance Measures

NO	Contract Section	Performance Measure	Goal 1/1/10- 6/30/10	Goal SFY 2011
		The number of visits made to providers: center, licensed	5/55/10	2011
1	II.2.k.(1)	family, Licensed Exempt, and potential providers	22	48
2	II.4.1.g.(1)	The total number of families receiving referrals.	50	100
· ·		The number of families receiving referrals with CCR&R		100
3	II.4.1.g.(2)	assistance.	36	72
				· · · · · · · · · · · · · · · · · · ·
4	II.4.1.g.(3)	The number of FANF clients assisted by the CCR&R.	14	28
5	II.4.3.a.(1)	The percent of families successfully surveyed.	20%	20%
		The percent of families surveyed who were successful in		
6	II.4.3.a.(2)	finding care.	80%	80%
	1	The percent of FANF families who were surveyed who were		
		successful in finding care and did not identify inability to find	80%	80%
7	II.4.3.a.(3)	child care as a barrier to work activity participation.		
	1.	The percent of families on the wait list who were surveyed and		
	1	were successful in finding care they can afford until they are	50%	50%
8	II.4.3.a.(4)	released from the wait list.		•
		The percent of families who had all of their child care needs		
9 .	II.4.3.a.(5)	met by the care they chose.	60%	60%
		The number of new providers added to the database, including		
10	II.5.1.e.(1)	licensed and license exempt providers.	6	12
		The number of new child care opportunities created by new		
1	II.5.1.e.(2)	and existing providers.	- 18	36
	<u> </u>	The number of providers who are recruited or expanded their		
	1	programs to meet the unmet needs of infant/toddler care.	5	10
2	II.5.1.e.(3)	special needs care and non-traditional hour care.	ŀ	
		The number of providers who are recruited or expanded their		
3	II.5.1.e.(4)	program to meet an unmet need as identified by the CCR&R.	2	4
	,	The number of providers specifically recruited to meet the		
4	II.5.1.e.(5)	needs of families on the wait list.	4	8
5	II.6.1.n.(1)	The number of Child Care Basics trainings offered.	. 4	7
6	II.6.1.n.(2)	The number of attendees at Child Care Basics trainings.	20	50
7	II.6.1.n.(3)	The number of other trainings offered.	5	9
		The number of attendees at other trainings offered by the		
8	II.6.1.n.(4)	CCR&R.	80	120
9	II.6.2.g.(1)	The number of providers assisted in the licensing process.	6	12
0	II.6.2.g.(2)	The number of new credentials awarded.	4	8
		The number of credentials renewed or awarded at a higher		
1	II.6.2.g.(3)	level.	3	6



Preliminary Work and Training Plan January 1, 2010 - June 30, 2011

Work Plan Activity P	Proposed Date	Person Responsible
Begin development of a Memorandum of Agreement (MOA) with local Family Resource D Center (FRC) at Gorham	December, 2009	WMCC CCRRR&T Team
Draft a Technology Policy for approval by DHHS	•	•
th local Family Resource Center (FRC) at	January, 2010	WMCC CCRR&T Team
Complete/submit Detailed Work Plan for February 2010 through June 2011		
Submit Technology Policy for approval by DHHS		
Begin development of an Improvement Plan with survey for Providers of CCRRR&T		
SELVICES		
Provider Referrals as requested Conduct Wait List Activities as appropriate		Child Care Resource,
Complete follow-up surveys with referral recipients		and Training
Recruit Providers (goldenrod sheets, local newspapers/bulletin boards, update current		(CCRRR&T) Counselors
Provide Technical Assistance to Providers as appropriate		4
Visit/contact providers (including new, potential) in catchment area		
Present at Littleton NHEP Orientation every Wednesday Present at Berlin NHEP Orientation every Thursday		
Publish/Distribute Training opportunities, which meet Licensing standards, as they		·
become available (includes maintaining current email list of providers) Update business and community contacts, in NACCRRA, as appropriate		
Attend Network Meeting		Senior CCRRR&T
Work with CDB to acquire training and access to NH EASY Prepare and lead CCRRR&T Staff Meeting (Including, but not limited to, evaluate		Counselor
CCRRR&T program, plan/evaluate trainings, newsletter items, Network update)		
Plan (to execute one training monthly, moving around our catchment area) & Publish		
Prepare an Extension End report-Due January 15 th		
Contact District Offices (Berlin & Littleton) assess need for materials and in-service		· ·

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		Visit/contact providers (including new, potential) in catchment area
	41	potential providers in NACCRRA's Community file) Provide Technical Assistance to Providers as appropriate
		Recruit Providers (goldenrod sheets, local newspapers/bulletin boards, update current
		Complete following with referring the complete following with referrin
CCRRR&T Counselors	←	Provider Referrals as requested
WMCC CCRRR&T Team	March, 2010	Complete Outreach Plan and submit by March 31, 2010
		training
		Contact District Offices (Berlin & Littleton) assess need for materials and in-service
	-	Plan (to execute one training monthly, moving around our catchment area) & Publish
		CCRRR&T program, plan/evaluate trainings, newsletter items, Network update)
		Prepare and lead CCRRR&T Staff Meeting (Including, but not limited to, evaluate
← CCC		Work with CDB to acquire training and access to NH EASY, if needed
Senior CCRRR&T		Attond Notice Mosting
	-	
		Update business and community contacts, in NACCRRA, as appropriate
		become available (includes maintaining current email list of providers)
		Publish/Distribute Training opportunities, which meet Licensing standards, as they
		Present at Berlin NHEP Orientation every Thursday
		Visit/contact providers (including new, potential) in catchinent area
		Provide Technical Assistance to Providers as appropriate
		potential providers in NACCRRA's Community file)
		Recruit Providers (goldenrod sheets, local newspapers/bulletin boards, update current
,		Complete follow-up surveys with referral recipients
		Conduct Wait List Activities as appropriate
*		Provider Referrals as requested
CCRRR&T Counselors		Begin research for Quality Plan
WMCC CCRRR&T Team	February, 2010	Begin developing an Outreach Plan
		training
		TAIMOR AN ANIMAMENT D

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Propert of Little Allegement D			
Present at Berlin NHEP Orientation every Wednesday			
Publish/Distribute Training opportunities, which meet Licensing standards, as they	March, 2010	CCRRR&T Counselors	
become available (includes maintaining current email list of providers)	::	← (
Create and distribute quarterly Newsletter		*	
Update business and community contacts, in NACCRRA, as appropriate			
 Attend Network Meeting			
Prepare and lead CCRRR&T Staff Meeting (Including, but not limited to, evaluate		Senior CCRRR&T	
Outreach plan. Ouality Plan. Improvement plan.)		Counselor	
Plan & Publish (including DCE catalog which goes out mid April) our Training		Counselor	
opportunities (update www.nhccrr.org)		← (0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Assist the Child Care Water Safety Control to Table 1999 (May 2010)			
Contact District Offices (Berlin & Littleton) assess need for materials and in-service			
training			
Provider Referrals as requested	April 2010	CCDDD8.T Councelor	
Conduct Wait List Activities as appropriate			
Complete follow-up surveys with referral recipients		*	
Recruit Providers (goldenrod sheets, local newspapers/bulletin boards, update current			
potential providers in NACCRRA's Community file)			
Provide Technical Assistance to Providers as appropriate			
Visit/contact providers (including new, potential) in catchment area			
Present at Barlin NHED Orientation every Wednesday	•		
Publish/Distribute Training opportunities, which meet I incoming standards and them.			
become available (includes maintaining current email list of providers)			
Update business and community contacts, in NACCRRA, as appropriate			
 Attend Network Meeting		Senior CCRRR&T	
 Prepare and lead CCRRR&T Staff Meeting (Including, but not limited to, evaluate		Counselor	
 CCRRR&T program, plan/evaluate trainings, newsletter items, Network updates, Outreach plan, Quality Plan, Improvement plan)			

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Exhibit A - Attachment B

CCRRR&T Counselors ↓	June, 2010 ↓	Provider Referrals as requested Conduct Wait List Activities as appropriate Complete follow-up surveys with referral recipients Recruit Providers (goldenrod sheets, local newspapers/bulletin boards, update current potential providers in NACCRRA's Community file) Provide Technical Assistance to Providers as appropriate Visit/contact providers (including new, potential) in catchment area Present at Littleton NHEP Orientation every Wednesday Present at Berlin NHEP Orientation every Thursday Publish/Distribute Training opportunities, which meet Licensing standards as they
Senior CCRRR&T Counselor ↓		Attend Network Meeting Prepare and lead CCRRR&T Staff Meeting (Including, but not limited to, evaluate CCRRR&T program, plan/evaluate trainings, newsletter items, Network updates, Outreach plan, Quality Plan, Improvement Plan) Plan & Publish (including DCE catalog which goes out in July) our Training opportunities (update www.nhccrr.org) Contact District Offices (Berlin & Littleton)assess need for materials and in-service training
		Provide Technical Assistance to Providers as appropriate Visit/contact providers (including new, potential) in catchment area Present at Littleton NHEP Orientation every Wednesday Present at Berlin NHEP Orientation every Thursday Publish/Distribute Training opportunities, which meet Licensing standards, as they become available (includes maintaining current email list of providers) Assist the Child Care Water Safety contracts, in NACCRRA, as appropriate Update business and community contacts, in NACCRRA, as appropriate
CCRRR&T Counselors	May, 2010	Provider Referrals as requested Conduct Wait List Activities as appropriate Complete follow-up surveys with referral recipients Recruit Providers (goldenrod sheets, local newspapers/bulletin boards, update current
		Plan & Publish our Training opportunities (update www.nhccrr.org) Contact District Offices (Berlin & Littleton)assess need for materials and in-service training

Contractor's Initials

Date 11/19/09

Exhibit A – Attachment B

LATHOR A - ARACHHELIE D		
Create and distribute quarterly Newsletter		
Assist the Child Care Water Safety contractor with sign-in at trainings		
Attend Network Meeting	June 2010	Senior CCRRR&T
Prepare and lead CCRRR&T Staff Meeting (Including, but not limited to, evaluate	4	Counselor
Outreach plan, Quality Plan, Improvement Plan)		
Plan & Publish our Training opportunities (update www.nhccrr.org)		
Contact District Offices (Berlin & Littleton)assess need for materials and in-service training		
Begin annual survey of Providers (for Service Delivery Maintenance and Improvement	July, 2010	WMCC CCRRR&T Team
Plan)	←	
Provider Referrals as requested		CCRRR&T Counselors
Complete follow-up surveys with referral recipients		
Recruit Providers (goldenrod sheets, local newspapers/bulletin boards, update current		
Provide Technical Assistance to Providers as appropriate		
Visit/contact providers (including new, potential) in catchment area		
Present at Littleton NHEP Orientation every Wednesday		
Publish/Distribute Training opportunities, which meet Licensing standards, as they		
become available (includes maintaining current email list of providers)		
opuate pusitiess and community contacts, in NACCRRA, as appropriate		
Attend Network Meeting Prepare/distribute Quarterly Report – Due July 15 th		Senior CCRRR&T
Prepare and lead CCRRR&T Staff Meeting (Including, but not limited to, evaluate		
CCRRR&T program, plan/evaluate trainings, review/update referral packets, newsletter		-
Attend Wheelock Seminar		
Plan & Publish our Training opportunities (update www.nhccrr.org)		
Contact District Offices (Berlin & Littleton) assess need for materials and in-service		

Contractor's Initials When

Date 11/19/09

			Present at Berlin NHEP Orientation every Thursday Present at Berlin NHEP Orientation every Thursday
····			Recruit Providers (goldenrod sheets, local newspapers/bulletin boards, update current potential providers in NACCRRA's Community file) Provide Technical Assistance to Providers as appropriate
	CCRRR&T Counselors ↓	September, 2010	Complete follow-up surveys with referral recipients
			Contact District Offices (Berlin & Littleton)assess need for materials and in-service training
	Senior CCRRR&T Counseior ↓		Attend Network Meeting Prepare and lead CCRRR&T Staff Meeting (Including, but not limited to, evaluate CCRRR&T program, plan/evaluate trainings, newsletter items, Network updates, Outreach plan, Quality Plan, Improvement Plan) Plan & Publish our Training connectionities (update ways phocar org.)
		·	Publish/Distribute Training opportunities, which meet Licensing standards, as they become available (includes maintaining current email list of providers) Update business and community contacts, in NACCRRA, as appropriate Distribute annual NACCRRA provider update requests
			Provide Technical Assistance to Providers as appropriate Visit/contact providers (including new, potential) in catchment area Present at Littleton NHEP Orientation every Wednesday Present at Radin NHEP Orientation every Thursday
	CCRRR&T Counselors ↓	August, 2010	Recruit Providers (goldenrod sheets, local newspapers/bulletin boards, update current potential providers in NACCRRA's Community file)
	CCRRR&T Counselors ↓	August, 2010	Provider Referrals as requested Conduct Wait List Activities as appropriate Complete follow-up survivos with referral recipients
			training
•			

Contractor's Initials

Date till of

Exhibit A – Attachment B

		Attend/collaborate with WMCC ECE Curriculum Advisory Committee Annual Meeting
		Contact District Offices (Berlin & Littleton)assess need for materials and in-service training
↓ Connseion		Outreach plan, Quality Plan, Improvement Plan) Plan & Publish (including DCE catalog which goes out in November) our Training opportunities (update www.nhcgr.org)
Senior CCRRR&T Counselor Senior CCRRR&T		Attend Network Meeting Prepare/distribute Quarterly Report – Due October 15 th Prepare and lead CCRRR&T Staff Meeting (Including, but not limited to, evaluate
		Update business and community contacts, in NACCRRA, as appropriate
		Present at Berlin NHEP Orientation every Thursday Publish/Distribute Training opportunities, which meet Licensing standards, as they
		Visit/contact providers (including new, potential) in catchment area Present at Littleton NHEP Orientation every Wednesday
		Provide Technical Assistance to Providers as appropriate
		Recruit Providers (goldenrod sheets, local newspapers/bulletin boards, update current
←	4	Conduct Wait List Activities as appropriate
CCRRR&T Counselors	October, 2010	Provider Referrals as requested
		training
Senior CCRRR&T	←	Plan & Publish our Training opportunities (update www.nhccrr.org)
	September, 2010	Outreach plan, Quality Plan, Improvement Plan)
Counselor		Prepare and lead CCRRR&T Staff Meeting (Including, but not limited to, evaluate CCRRR&T program, plan/evaluate trainings, newsletter items, Network updates,
Senior CCRRR&T		Attend Network Meeting
		Update business and community contacts, in NACCRRA, as appropriate
		become available (includes maintaining current email list of providers) Create and distribute quarterly Newsletter
		Dublish /Distribute Tenining connect mitter which most licensing strendards as they

Contractor's Initials

Date 11/15/09

Provider Referrals as requested Conduct Wait List Activities as appropriate Complete follow-up surveys with referral recipients Recruit Providers (goldenrod sheets, local newspapers/bulletin boards, update current potential providers in NACCRRA's Community file) Provide Technical Assistance to Providers as appropriate Visit/contact providers (including new, potential) in catchment area Present at Littleton NHEP Orientation every Wednesday Present at Berlin NHEP Orientation every Thursday Publish/Distribute Training opportunities, which meet Licensing standards, as they become available (includes maintaining current email list of providers) Create and distribute quarterly Newsletter Update business and community contacts, in NACCRRA, as appropriate	ecipients newspapers/bulletin boards, update current nity file) as appropriate ential) in catchment area y Wednesday Thursday Which meet Licensing standards, as they which meet Licensing standards, as they irrent email list of providers) , in NACCRRA, as appropriate (Including, but not limited to, evaluate js, newsletter items, Network updates, t Plan) (update www.nhccrr.org) assess need for materials and in-service	Provider Referrals as requested Conduct Wait List Activities as appropriate
December, 2010	November, 2010	November, 2010 ↓
CCRRR&T Counselors ↓	CCRRR&T Counselors Senior CCRRR&T Counselor Counselor	CCRRR&T Counselors

Contractor's Initials



	2	
		Recruit Providers (goldenrod sheets, local newspapers/bulletin boards, update current potential providers in NACCRRA's Community file)
CCXXXXXI CODI ISCIDI S	tebruary, 2011	Provider Referrals as requested Conduct Wait List Activities as appropriate Consists follows in Grander with referral recipients
CONTROL Compositor		training
		Plan & Publish our Training opportunities (update www.nhccrr.org) Contact District Offices (Berlin & Littleton)assess need for materials and in-service
Counselor		Attend Network Meeting Prepare/distribute Quarterly Report – Due January 15 th Prepare and lead CCRRR&T Staff Meeting (Including, but not limited to, evaluate Prepare and lead CCRRR&T Staff Meetings, newsletter items, Network updates,
Senior CCRRR&T		Update business and community contacts, in NACCRRA, as appropriate
		Present at Berlin NHEP Orientation every Thursday Publish/Distribute Training opportunities, which meet Licensing standards, as they become available (includes maintaining current email list of providers)
		Visit/contact providers (including new, potential) in catchment area Present at Littleton NHEP Orientation every Wednesday
CCRRR&T Counseiors	January, 2011 ↓	Complete follow-up surveys with referral recipients Recruit Providers (goldenrod sheets, local newspapers/bulletin boards, update current potential providers in NACCRRA's Community file)
CCRRR&I Counseiors	January, 2011	Provider Referrals as requested Conduct Wait List Activities as appropriate
		Plan & Publish our Training opportunities (update www.nnccrr.org) Contact District Offices (Berlin & Littleton)assess need for materials and in-service training
•		CCRR&T program, plan/evaluate trainings, newsletter items, Network updates, Outreach plan, Quality Plan, Improvement Plan)
Senior CCRRR&T Counselor		Attend Network Meeting
		5 1:1: A Attachment D

Contractor's Initials A

Date 11/17/09

Exhibit A - Attachment B

1	LAMOR A - AMACHINATION			-
	Provide Technical Assistance to Providers as appropriate Visit/contact providers (including new_potential) in catchment area			
	Present at Littleton NHEP Orientation every Wednesday			
	Present at Berlin NHEP Orientation every Thursday			
	Publish/Distribute Training opportunities, which meet Licensing standards, as they			
	become available (includes maintaining current email list of providers)			
	Update business and community contacts, in NACCRRA, as appropriate			
	Attend Network Meeting		Senior CCRRR&T	
	Prepare and lead CCRRR&T Staff Meeting (Including, but not limited to, evaluate		Counselor	
	CCRRR&T program, plan/evaluate trainings, newsletter items, Network updates,		•	
	Dian & Publish our Training opportunities (undate www.phortrorg)	February 2011	Senior CCRRR&T	
	Contact District Offices (Berlin & Littleton) assess need for materials and in-service	←	Counselor	
	training			
	Provider Referrals as requested	March, 2011	CCRRR&T Counselors	
	Complete follow in consequently referred recipients	*	*	
	Recruit Providers (goldenrod sheets, local newspapers/bulletin boards, update current			
	potential providers in NACCRRA's Community file)	-		
	Provide Technical Assistance to Providers as appropriate			
	Visit/contact providers (including new, potential) in catchment area			
	Present at Barlin NHED Orientation every Thursday			
	Publish/Distribute Training opportunities, which meet Licensing standards, as they			
	become available (includes maintaining current email list of providers)			
-	Assist the Child Care Water Safety contractor to publicize trainings		-	
	Create and distribute quarterly Newsletter			
	Update business and community contacts, in NACCRRA, as appropriate	١		
	Attend Network Meeting		Senior CCRRR&T	
	Prepare and lead CCRRR&T Staff Meeting (Including, but not limited to, evaluate		Counselor	
	CCRRR&T program, plan/evaluate trainings, newsletter items, Network updates,			
	Outreach plan, Quality Plan, Improvement Plan)			
	Plan & Publish (including DCE catalog which goes out mid April) our Training			
	opportunities (update www.nhccrr.org))	

Contractor's Initials W

Date 11/18/09

,	Exhibit A – Attachment B			
	Begin plans to recognize Provider Appreciation Day (May 2011) Contact District Offices (Berlin & Littleton)assess need for materials and in-service	·		÷
,	training		CODDOT Colore	
	Provider Referrals as requested /	April, 2011	CCRRR&I Counseiors	
	Conduct Wait List Activities as appropriate	•	•	
	Complete follow-up surveys with referral recipients			
	Recruit Providers (goldenrod sheets, local newspapers/bulletin boards, update current			
	potential providers in NACCRRA's Community file)			
	Provide Technical Assistance to Providers as appropriate Visit/contact providers (including new, potential) in catchment area			
	Present at Littleton NHEP Orientation every Wednesday	•		
	Present at Berlin NHEP Orientation every Thursday			
	Publish/Distribute Training opportunities, which meet Licensing standards, as they become available (includes maintaining current email list of providers)	April, 2011	CCRRR&T Counselors	
	Update business and community contacts, in NACCRRA, as appropriate	←	←	
	Attend Network Meeting		Senior CCRRR&T	
	Prepare/distribute Quarterly Report - Due April 15"		Connector	
	CCRRR&T program, plan/evaluate trainings, newsletter items, Network updates,			
	Outreach plan, Quality Plan, Improvement Plan)			
	Plan & Publish our Training opportunities (update www.nhccrr.org)	. ,		
	training	-	-	
	Provider Referrals as requested	May, 2011	CCRRR&T Counselors	
	Conduct Wait List Activities as appropriate		•	
	Complete follow-up surveys with referral recipients			
	Recruit Providers (goidellifor sheets, local newspapers) bulleun boards, update current potential providers in NACCRRA's Community file)		•	
	Provide Technical Assistance to Providers as appropriate			
	Visit/contact providers (including new, potential) in catchment area			
	Present at Littleton NHEP Orientation every Wednesday		-	_
	Dublich/Dichribute Training opportunities which meet licensing standards as they			
	become available (includes maintaining current email list of providers)			
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Contractor's Initials M

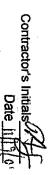
Attend Network Meeting Prepare and Jead CCRRR&T Staff Meeting (Including, but not limited to, evaluate CCRRR&T program, plan/evaluate trainings, newsletter items, Network updates, Outreach plan, Quality Plan, Improvement Plan) Plan & Publish (including DCE catalog which goes out in July) our Training opportunities (update waw.nhccr.org) Contact District Offices (Berlin & Littleton)assess need for materials and in-service training Provider Referrals as requested Complete follow-up surveys with referral recipients Complete follow-up surveys with referral recipients Recruit Providers (goldenrod sheets, local newspapers/bulletin boards, update current Determination overy Wednesday Present at Littleton NHEP Orientation every Wednesday Present at Littleton NHEP Orientation every Wednesday Publish/Distribute Training opportunities, which meet Licensing standards, as they become available (includes maintaining current email list of providers) Create and distribute quarterly Newsletter Update business and community contacts, in NACCRRA, as appropriate Attend Network Meeting CCRRR&T Staff Meeting (Including, but not limited to, evaluate CCRRR&T Forgam, plan/evaluate trainings, newsletter items, Network updates, Outreach plan, Quality Plan, Improvement Plan) Cortact District Offices (Berlin & Littleton)assess need for materials and in-service Senior CCRRR&T Counselors Counselors Counselors (includes maintaining current email list of providers) Counselor CCRRR&T Staff Meeting (Including, but not limited to, evaluate CCRRR&T Counselors Counselor CCRRR&T Staff Meeting (Including, but not limited to, evaluate CCRRR&T Counselors (including paportunities (update www.nhccr.org)) Cortact District Offices (Berlin & Littleton)assess need for materials and in-service			
sling, but not limited to, evaluate sletter items, Network updates, s out in July) our Training opportunities need for materials and in-service need for materials and in-service in catchment area in catchment area nesday ay meet Licensing standards, as they email list of providers) CCRRA, as appropriate	Senior CCRRR Counselor		Attend Network Meeting Prepare and lead CCRRR&T Staff Meeting (Including, but not limited to, evaluate CCRRR&T program, plan/evaluate trainings, newsletter items, Network updates, Outreach plan, Quality Plan, Improvement Plan) Plan & Publish our Training opportunities (update www.nhccrr.org) Contact District Offices (Berlin & Littleton)assess need for materials and in-service training
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ling, but not limited to, evaluate sletter items, Network updates, s out in July) our Training opportunities need for materials and in-service	CCRRR&T Coul	June, 2011 † June, 2011 †	Provider Referrals as requested Conduct Wait List Activities as appropriate Complete follow-up surveys with referral recipients Recruit Providers (goldenrod sheets, local newspapers/bulletin boards, update current potential providers in NACCRRA's Community file)
	Senior CCRRR8 Counselor		Attend Network Meeting Prepare and lead CCRRR&T Staff Meeting (Including, but not limited to, evaluate CCRRR&T program, plan/evaluate trainings, newsletter items, Network updates, Outreach plan, Quality Plan, Improvement Plan) Plan & Publish (including DCE catalog which goes out in July) our Training opportunities (update www.nhccrr.org) Contact District Offices (Berlin & Littleton)assess need for materials and in-service training
e business and community contacts, in NACCRRA, as appropriate			Update business and community contacts, in NACCRRA, as appropriate

Contractor's Initials M

Other Reporting Requirements

Note: NACCRRAware will be updated to allow for this data collection

# of visits made to the District Office(s) and the nature of those visits # of visits made to the District Office(s) and the nature of those visits # of NHEP Office(s) at the reason why the Orientations attended and the number not attended along with the reason why the Orientation was not attended # of providers whose information was fully updated # of providers whose information was partially updated # of providers whose information was partially updated # of these information was partially updated # of providers whose information was partially updated # of families receiving referrals via the web # of families receiving referrals via the web # of families served throug the DO # of families served throug the DO # of families served throug the DO # of families served through the wait list receiving refferals # of families served with the enrollment process # of providers with a family from the wait list # of families assisted with the enrollment process # of contacs with a family from the time they go on the wait list until they are released from the wait list # of the wait ist until they are released from the wait list		0		-	and enrolled with a provider	2.42.e.(5)
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# of visits made to the District Office(s) and the nature of those visits # of NHEP Orientation was not attended Orientation was fully updated # of providers whose information was fully updated					# of providers whose information was partially	
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Reporting Requirement Otr 1 Qtr 2 Qtr 3 Qtr 4 Qtr 5 Qtr 6 Achived # of visits made to the District Office(s) and the					nature of those visits	
rota! Reporting Requirement		<u> </u>			# of visits made to the District Office(s) and the	
Reporting Requirement						
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						į	Technical Assistance
og allemente senten en versjeriche plans, et Mitschendelbergen en fland austig, den die bei der mitschen des bestellt den der							2.61.o.(1-3) See performance measure report
							Haining
	0						2.5.f.(3) # of net child care opportunities gained or lost
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	0		-			-	2.5.f.(1) # of child care providers closed permanently
							Recalitorent
	0						2.43.b.(16) were culturally compentent
			, ,				
	0						2.43.b.(15) indicators of quality in child care programs
							# of families who report they were able to identify
	0				_		2.43.b (14) helpful
							consumer education they received or accessed
							# of families who found the written or posted
	0						2.43.b.(13) Ithey received over the phone helpful
				-			# of families who found the consumer education
-	0		••••••••••••••••••••••••••••••••••••••				2.43.b.(12) helpful
			-				# of families who found the referrals they received
-			•		., ,		#of families who chose care from the referral list(s) 2.43.b.(11) Ithey received form the CCR&R
	0						2.43.b.(10) list
,							Any unmet child care needs of families on the wait
	0					· · ·	2.43.b.(9) met by their child care choice or options
	. '						
	0	·					2.43.b.(8) # of families who were unable to locate care
	0						2.43.b.(7) # of families whose search was still in process
	0						2.43.b.(6) # of families that chose not to use care
	0				-		2.43.b.(5) # of families satisfied with the care they found
	0						2.43.b.(4) # of follow-up surveys completed
	٥						2.43 b.(3) # of follow-up attepts made
	0						2.43 b.(2) # of FNAF clients assisted by the CCR&R
	0						2.43 b.(1) # of clients assisted by the CCR&R
Notes	Ach'ved	5 Qtr 6	Qtr 4 Qtr 5	Qtr 3 Q	Qtr 2	Qtr 1	Section Reporting Requirement



Exhibit A Attachment D - Coversheet for Quarterly Report

CCR&R Quarterly Narrative Report

Agency Name: Date: Reported prepared by:	Quarter: 128		Vendor #: Contract Per	iod:
CDB Liason:	·			
CCR&R Staff	Credential(s) held		-	
Detailed Work Plan submit Due 2/1/10	itted (date):	Approved:	Yes □No	
Technology Policy submitt Due 2/1/10	ed (date):		Approved:	Yes No
Outreach Plan submitted Due 3/31/10	(date):	Approv	ved: Yes	□No
Publicity materials submi	tted: Please provide a lis	t of materials re	vised & submi	tted this quarter.
Improvement Plan: Please Due date TBD	describe any work done t	this quarter on t	he Improveme	nt plan
Date submitted:		Appro	ved: Yes	□No
Quality Plan: Please descri Due 9/30/09	be any work done this qu	arter on the Qu	ality plan	
Date submitted:	•	Appro	ved: Yes	□No
Service Delivery Maintena quarter on the Improvement	ance & Improvement P plan. Due date: 30 days	lan: Please desc after completion	cribe any work of survey	done this
Date submitted:		Appro	ved: Yes	□No
Plans for attending nation made and carried out.	nal conference or symp	osium: Please d	escribe these p	lans as they are

Successes during this quarter: Please highlight those areas where you have had particular success in meeting contract goals or work activities.

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Exhibit A Attachment D - Coversheet for Quarterly Report

Challenges during this quarter: Please describe those areas where you have had challenges in meeting contract goals or completing work activities.

Other: Please highlight any activities, successes, challenges, etc., not captured elsewhere in the report.

Questions for the CDB: Please submit any questions you may have for the CDB regarding youw work, CDB policy & procedure, and/or your contract.

Progress from the previous quarter: Please assess the progress you've made in accomplishing the goals for the previous quarter.

For the coming quarter: If meeting with the Child Care Program Improvement Specialist this quarter, we will set these goals together. If not, please list 2-5 goals (depending on how much is involved in accomplishing them) that you will work on in the coming quarter.

Comments from the CDB: The Child Care Program Improvement Specialist will return comments to each CCR&R regarding their work during the previous quarter.

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Service Delivery Maintenance and Improvement Plan - Provide the CDB with a copy of the survey used described in the evaluation section of the contract, the results of the survey and a plan for service delivery maintenance or improvement.

Implementation of the plan shall be agreed upon by the Contractor and the CDB.

Survey Completion. Within 30 days of

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Implementation of the plan shall be agreed upon by the Contract. Service Delivery Maintenance and Improvement Plan - Provide the CDB with a copy of the survey used described in the evaluation section of the contract, the results of the survey and a plan for service delivery maintenance or improvement.	Contractor shall complete the NACCRRA Quality Assurance Scotling Contractor shall complete the NACCRRA Quality Assurance Scotling Contractor shall complete the NACCRRA Quality Assurance Scotling Interest as a self-assess impetencies, Parent Services, and Provider Services as a self-assess impetencies, Parent Services, and Provider Services as a self-assess impetencies, Parent Services and Improvement Specialist to be submitted to the Child Care Program Improvement Specialist to be submitted to the Child Care Program Improvement Specialist to be submitted to the Child Care Program Improvement Specialist to be submitted to the Child Care Program Improvement Specialist to the Specialist Institute	Improvement Plan	Sign in sheet from NHCCR&R Network Meetings	vailability to friest with terminal ter	underserved by CCR&R and specifically karyoning and with families phone #s, and email address.	Outreach plan — This plan shall be made in order of the plan — This plan shall be made in orders (including agencies, policy makers, public orders and in audience of families, providers and community members (including agencies, policy makers, public orders and in audience of families, providers and community members (including the families and providers and in audience of families, providers and include the proficient families and providers and in audience of families, providers and include the proficient families and providers and in audience of families, providers and community members (including agencies, policy makers, public or including agencies, policy makers, poli	the widest possible		subject to approval by	ith clearly identified dates/year, which addresses all de a training plan which details the number of	
Within 30 days or Survey Completion.		September 30, 2010	TBD	Monthly	As it is updated		March 31, 2010	February 1, 2010	February 1, 2010	With Flobosei	Submission Deadline

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Exhibit B-1 – Berlin Littleton Key Personnel Data –

SFY2010 Contract (1/1/10-6/30/10)

Name	Percentage of Time Spent on Project	Annual Salary	Billed to DCYF
Sandy Alonzo	100%	\$17,433.00	\$17433.00
TBD	100%	\$16,373.91	\$16,373.91
Patricia Finnigan-Allen	100%	\$5,200.00	\$1,000.00
John Dyer	\ 10%	\$28,058.00	\$1,000.00

SFY2011 Contract (7/1/10-6/30/11)

Name	Percentage of Time Spent on Project	Annual Salary	Billed to DCYF
Sandy Alonzo	100%	\$37,190.40	\$37,190.40
TBD	100%	\$29,236.44	\$29,236.44
Patricia Finnigan-Allen	100%	\$5,200.00	\$1,400.00
John Dyer	10%	\$56,117.00	\$2,000.00

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Contract (7/1/10 - 6/30/11)

- 0/ 30/ 1-1		\$ 66,426.84		4		19,516.48		19 516 48		ľ	\$ 3,000.00	0 \$ 9,380.00	00.009	500:00	2,000.00			6.000.00			2 51000	SOUTH S		\$ 600.00	\$		\$ 600.00				\$ 9,332.00			200.00 \$ 1,900.00	\$	16,380.00 \$ 136,816.00	Contractor's Initials	Date	1
SFY2011 Contract (7/1/10 - 6/30/ I	DCYF Costs Agency Match		66,426.84	3,400.00	69,826.84 \$		\$ 19,516.48		\$ 19,516.48 \$		1	8 9,380.00		\$	8	\$ 2	+	,	9 5				\$ 0,011.00		\$ 00.000		_+	\$ 000.00		\$	\$	\$		00 000	15 1,700:00 15	7 130 436 00 15	\$ 140,450		
6/30/10)	010 Contract (1/1/10-0/30)		33.806.91) ''	7 .	-	0.050.75	-	2 070 7E		\$ 200.00	\$ 1,500.00	4,690.00 \$ 4,690.00	300 00		1	1	\$ 100.001	00 000 6		\$ 10.00		\$ 3,010.00	^	\$ 300.00			\ \ \ \ \	\$	\$ 2,	\$	<u> </u>	-		\$ 200.00	\$ 200:00 \$	72	2	
	SFY2010 Contra	DCYF Costs AB		_+	7	7 100	10tal +		^				\$ 1,500.00 \$		300.00	1	-	100:00		00 000 6	\$	tion 5		Total \$ 3,010.00		\$ 300.00			Total \$ 300.00		\$ 2,	\$	-			\$	Total \$	\$ 60,218.00	310
		Exhibit B-2		A. Salaries and Wages	Direct Support Starr	Indirect Management Start		p Benefits	Health and Other related	Other Benefits			C. Staff Training	E Rental Costs	F Rental Lease, or Purchase of	Minor Equipment	Equipment	Gonerimable Supplies	- Food	L TOOR	13. Iravel	HI-Just	Out of State Hearth	Lodging/ruca		K Utilities	phone / interince	Heat / Fuer	Electricity		L Other	Printing/Postage/	Other (Advertising)	Other (Indirect Cost)	Sampership Fees	Other (Meelock)	DIIA DIIB		Grand Total

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Exhibit C American Recovery and Reinvestment Act Standard Terms

Notwithstanding any provision of this Agreement to the contrary, the following terms and conditions shall govern and take precedence over any conflicting provision in this Agreement.

1. The Contractor/Grantee shall obtain a DUNS number (www.dnb.com), and register with the Central Contractor Registry (CCR, www.ccr.gov). The Contractor/Grantee shall require any subcontractor/subgrantee to obtain a DUNS number.

The Contractor/Grantee agrees to advertise any sub-contract/sub-grant opportunity arising from this contract/grant to be paid for with American Recovery and Reinvestment Act funds on the State of New Hampshire, Department of Administrative Services "Bidding Opportunities" web site, by completing a bid description form available at: http://www.sunspot.admin.state.nh.us/statecontracting/Documents/bid_form.doc and submitting it to the Contracting Officer or Grant Manager who will submit the form to purchweb@nh.gov The bid description form may also be obtained in person from the Office of Economic Stimulus at the State House Annex, Room 202-A, 25 Capitol Street, Concord, New Hampshire 03301, by U.S. mail to 107 North Main Street, State House – Room 208 Concord, New Hampshire 03301. Requests can be made by phone, (603) 271-2121, or by email, https://www.sunspot.admin.state.nh.us/statecontracting/Documents/bid_form.doc and submitting it to the Contracting Officer or Grant Manager who will submit the form to purchweb@nh.gov. The bid description form may also be obtained in person from the Office of Economic Stimulus at the State House Annex, Room 202-A, 25 Capitol Street, Concord, New Hampshire 03301, by U.S. mail to 107 North Main Street, State House – Room 208 Concord, New Hampshire 03301. Requests can be made by phone, (603) 271-2121, or by email, NHOES@nh.gov.

- The Contractor/Grantee, upon entering into any sub-contract/sub-grant to be paid for with American Recovery and Reinvestment Act funds received through this contract/grant for the purpose of carrying out this agreement, agrees to provide the Contracting Officer/Grant Manager and the Office of Economic Stimulus redacted PDF or paper copies of the executed sub-contracts/sub-grants. A copy may be submitted by e-mail to NHOES@nh.gov or by U.S. Mail to 107 North Main Street, State House - Room 208 Concord, New Hampshire 03301 or by delivery to the Office of Economic Stimulus, State House Annex, Room 202-A, 25 Capitol Street, Concord, New Hampshire 03301. The copies provided to the State shall have any proprietary or non-public information, the disclosure of which would constitute an invasion of privacy, redacted. All contracts/grants to individuals and those for amounts of less than \$25,000 shall be reported in the aggregate by written narrative in a manner that protects the privacy interests of any individual recipient. The written narrative shall include the purpose of the sub-contract(s)/grant(s), the aggregate amount of the sub-contract(s)/grant(s), and an estimate of the jobs created and the jobs retained by job type, if any, as a result of the sub-contract(s)/grant(s). All contracts/grants awarded using American Recovery and Reinvestment Act funds will be posted on the NH Recovery web site and may be posted on the federal Recovery.gov web site.
- 3. The Contractor/Grantee shall comply, and require any subcontractor/subgrantee to comply with all applicable statutes, laws, regulations, and orders of federal, state, county or

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municipal authorities which shall impose any obligation or duty upon the Contractor/Grantee and subcontractor/subgrantee, including, but not limited to:

a. The Contractor/Grantee shall comply with, and shall require any subcontractor/subgrantee to comply with, applicable provisions of the American Recovery and Reinvestment Act of 2009, Public Law 111-5 ("ARRA"), and applicable federal, rules, orders, regulations and guidelines issued pursuant thereto, as amended from time to time, including, but not limited to:

Section 1512 Reporting:

ARRA imposes transparency, oversight and accountability requirements, including, without limitation, the reporting requirements in the Jobs Accountability Act in Section 1512.

Definitions. As used in this Section 1512 reporting clause, the following terms have the meaning set forth below:

Contract: means a mutually binding legal relationship obligating the seller to furnish the supplies or services (including construction) and the buyer to pay for them. It includes all types of commitments that obligate the Government to an expenditure of appropriated funds and that, except as otherwise authorized, are in writing. In addition to bilateral instruments, contracts include (but are not limited to) awards and notices of awards; letter contracts; orders, such as purchase orders, under which the contract becomes effective by written acceptance or performance; and bilateral contract modifications, grants, and cooperative agreements.

First-tier subcontract: means a subcontract awarded directly by a prime contractor whose contract is funded by ARRA.

Jobs created: means an estimate of those new positions created and filled, or previously existing unfilled positions that are filled, as a result of funding by the American Recovery and Reinvestment Act of 2009 (Recovery Act). This definition covers contractor/grantee positions established in the United States and outlying areas (see definition in FAR 2.101). The number shall be expressed as "full-time equivalent" (FTE), calculated cumulatively as all hours worked divided by the total number of hours in a full-time schedule, as defined by the contractor/grantee. For instance, two full-time employees and one part-time employee working half days would be reported as 2.5 FTE in each month.

Jobs retained: means an estimate of those previously existing filled positions that are retained as a result of funding by ARRA. This definition covers contractor positions established in the United States and outlying areas (see definition in FAR 2.101). The number shall be expressed as "full-time equivalent" (FTE), calculated cumulatively as all hours worked divided by the total number of hours in a full-time schedule, as defined by the

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contractor. For instance, two full-time employees and one part-time employee working half days would be reported as 2.5 FTE in each month.

All jobs created (FTEs) added to all jobs retained (FTEs) should equal the total jobs (FTEs) being paid for with the ARRA contract/grant funds received pursuant to this Agreement by the contractor/grantee. Stated otherwise, all jobs (FTEs) being paid for with funds provided by this agreement minus all jobs created (FTEs) should equal all jobs retained (FTEs). A job cannot be reported as both created and retained.

Total compensation: means the cash and noncash dollar value earned by the executive during the contractor's past fiscal year of the following (for more information see 17 CFR 229.402(c)(2)):

- (1) Salary and bonus.
- (2) Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with the Statement of Financial Accounting Standards No. 123 (Revised 2004) (FAS 123R), Shared Based Payments.
- (3) Earnings for services under non-equity incentive plans. Does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees.
- (4) Change in pension value. This is the change in present value of defined benefit and actuarial pension plans.
- (5) Above-market earnings on deferred compensation which is not tax-qualified.
- (6). Other compensation. For example, severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property if the value for the executive exceeds \$10,000.

The Contractor/Grantee shall provide the data needed for Section 1512 reporting monthly in the format defined by the Contracting Officer/Grant Manager. The report format may be changed over time if the federal government issues guidance or establishes requirements for a different format.

Section 1512, at a minimum, requires the following data from the Contractor/Grantee:

- (1) An evaluation of the completion status of the project or activity;
- (2) An estimate of the number of jobs created by the project or activity by job type;
- (3) An estimate of the number of jobs retained by the project or activity by job type;
- (4) Total hours of employees working on the project or activity (subtotal by jobs created and existing jobs);
- (5) Total wages for employees working on the project or activity (subtotal by jobs created and existing jobs);
- (6) For infrastructure investments made by State and local governments, the purpose, total cost, and rationale of the agency for funding the infrastructure investment with

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funds made available under this Act, and name of the person to contact at the agency if there are concerns with the infrastructure investment; and

(7) Detailed information on any subcontracts or subgrants awarded by the recipient to include the data elements required to comply with the Federal Funding Accountability and Transparency Act of 2006 (Public Law 109–282), allowing aggregate reporting on awards below \$25,000 or to individuals, as prescribed by the Director of the Office of Management and Budget.

The Contractor/Grantee agrees to provide the following data required by the Federal Funding Accountability and Transparency Act, 31 U.S.C. 6101, for both the contractor/grantee and any subcontractor(s)/subgrantee(s):

- (1) The name of the entity receiving the award (must match the name used for establishing the entity's DUNS number and Contractor Central Registry);
- (2) The amount of the award;
- (3) Information on the award including transaction type, funding agency, the North American Industry Classification System code or Catalog of Federal Domestic Assistance Number (where applicable), program source, and an award title descriptive of the purpose of each funding action;
- (4) The location of the entity receiving the award and the primary location of performance under the award, including the city State, congressional district, and county;
- (5) The DUNS number and Central Contractor Registry numbers of the entity receiving the award and of the parent entity of the recipient, should the entity be owned by another entity; and
- (6) Any other relevant information specified by the Office of Management and Budget ("OMB"). Currently no further information is being required by OMB.

This contract requires the Contractor/Grantee to provide products and/or services that are funded under the American Recovery and Reinvestment Act of 2009 (Recovery Act). Section 1512(c) of the Recovery Act requires each contractor to report on its use of Recovery Act funds under this contract. These reports will be made available to the public.

Reports from contractors for all work funded, in whole or in part, by the Recovery Act, and for which an invoice is submitted prior to the last day of each month, are due no later than the fifth day of each month.

The Contractor/Grantee shall report the following additional information, to the contracting officer or grant manager identified in this contract/grant in an Excel spreadsheet or paper report in the form provided by the State. The State agrees to provide the Contractor/Grantee with a report form that has pre-filled the data elements known to the State:

(1) The Government contract and order number, as applicable;

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- (2) The amount of Recovery Act funds invoiced by the contractor for the reporting period. A cumulative amount from all the reports submitted for this action will be maintained by the state;
- (3) A list of all significant services performed or supplies delivered, including construction, for which the contractor invoiced in this calendar month;
- (4) Program or project title, if any;
- (5) A description of the overall purpose and expected outcomes or results of the contract, including significant deliverables and, if appropriate, associated units of measure;
- (6) An assessment of the contractor's/grantee's progress towards the completion of the overall purpose and expected outcomes or results of the contract/grant (i.e., not started, less than 50 percent completed, completed 50 percent or more, or fully completed). This covers the contract/grant (or portion thereof) funded by the Recovery Act;
- (7) A narrative description of the employment impact of work funded by the Recovery Act. This narrative should be cumulative for each calendar month and only address the impact on the contractor's workforce. At a minimum, the contractor shall provide;
 - (i) A brief description of the types of jobs created and jobs retained in the United States and outlying areas (see definition in FAR 2.101). This description may rely on job titles, broader labor categories, or the contractor's existing practice for describing jobs as long as the terms used are widely understood and describe the general nature of the work; and
 - (ii) An estimate of the number of jobs created by job type and a separate estimate of the number of jobs retained by job type, by the contractor/grantee and separately by any subcontractor(s)/subgrantee(s), in the United States and outlying areas. A job cannot be reported as both created and retained.
- (8) If the Contractor/Grantee meets the criteria set forth below, the names and total compensation of each of the five most highly compensated officers of the Contractor for the calendar year in which the contract is awarded. This requirement applies only if:
 - (i) In the Contractor's/Grantee's preceding fiscal year, the Contractor/Grantee received—
 - (A) 80 percent or more of its annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements; and

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- (B) \$25,000,000 or more in annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements; and
- (ii) The public does not have access to information about the compensation of the senior executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.
- (9) For subcontracts/subgrants valued at less than \$25,000 or any subcontracts/subgrants awarded to an individual, or subcontracts/subgrants awarded to a subcontractor/subgrantee that in the previous tax year had gross income under \$300,000, the Contractor shall only report the aggregate number of such first tier subcontracts/subgrants awarded in the month and their aggregate total dollar amount.
- (10) For any first-tier subcontract/subgrant funded in whole or in part under the Recovery Act, that is over \$25,000 and not subject to reporting under paragraph 9, the contractor shall require the subcontractor/subgrantee to provide the information described in (i), (ix), (x), and (xi) below to the contractor for the purposes of the monthly report. The contractor shall advise the subcontractor that the information will be made available to the public as required by section 1512 of the Recovery Act. The contractor shall provide detailed information on these first-tier subcontracts as follows:
 - (i) Unique identifier (DUNS Number) for the subcontractor/subgrantee receiving the award and for the subcontractor's/subgrantee's parent company, if the subcontractor/subgrantee has a parent company;
 - (ii) Name of the subcontractor/subgrantee;
 - (iii) Amount of the subcontract/subgrant award;
 - (iv) Date of the subcontract/subgrant award;
 - (v) The applicable North American Industry Classification System (NAICS) code;
 - (vi) Funding agency;
 - (vii) A description of the products or services (including construction) being provided under the subcontract/subgrant, including the overall purpose and expected outcomes or results of the subcontract/subgrant;
 - (viii) Subcontract/subgrant number (the contract number assigned by the prime contractor);

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- (ix) Subcontractor's/subgrantee's physical address including street address, city, state, and country. Also include the nine-digit zip code and congressional district if applicable;
- (x) Subcontract/subgrant primary performance location including street address, city, state, and country. Also include the nine-digit zip code and congressional district if applicable;
- (xi) If the Contractor/Grantee meets the criteria set forth below, the names and total compensation of each of the subcontractor's five most highly compensated officers, for the calendar year in which the subcontract is awarded. This requirement applies only if;
 - (A) In the subcontractor's/subgrantee's preceding fiscal year, the subcontractor/subgrantee received:
 - (1) 80 percent or more of its annual gross revenues in Federal contracts (and subcontracts), loans, grants (and subgrants), and cooperative agreements; and
 - (2) \$25,000,000 or more in annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants), and cooperative agreements; and
 - (B) The public does not have access to information about the compensation of the senior executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986;
- (11) The contractor/grantee shall require the subcontractor/sub-grantee to register with the federal government Central Contractor Registration (CCR) database at www.ccr.gov.

Inspection:

The Contractor/Grantee agrees that the Comptroller General of the United States, an appropriate Inspector General appointed under section 3 or 8G of the Inspector General Act of 1978 (5 U.S.C. App.), or an authorized representative of either of the foregoing officials, or of the State of New Hampshire shall have access to and the right to:

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- (1) Examine any of the Contractor's/Grantee's or any subcontractor's/subgrantee's records that pertain to and involve transactions relating to this contract/grant or a subcontract/subgrant hereunder; and
- (2) Interview any officer or employee regarding such transactions. The Contractor/Grantee shall insert a clause containing all the terms of this section, including this paragraph, in all subcontracts under this contract. The clause may be altered only as necessary to identify properly the contracting parties and the Contracting Officer/Grant Manager under the Government prime contract.

Whistleblower Protection Notice:

ARRA Section 1553 establishes whistleblower protections that apply to the contractor/grantee, and any sub-contractor/subgrantee pursuant to this agreement. The Contractor shall post notice of employees rights and remedies for whistleblower protections provided under section 1553 of the American Recovery and Reinvestment Act of 2009 (Pub. L. 111–5). The Contractor shall include the substance of this clause including this paragraph in all subcontracts. The posted notice required by this clause shall include contact information to report fraud, waste, or abuse to the Inspector General of the federal department that is the source of the ARRA funds for this contract/grant, fraud to the New Hampshire Attorney General's Office Criminal Bureau, and waste or abuse to the Office of Economic Stimulus. A notice for this purpose is available at http://www.nh.gov/recovery/.

- 4. The Contractor/Grantee agrees to comply with the Emergency Economic Stabilization Act of 2008 requirements (as amended in Section 1608 of the Recovery Act), 12 U.S.C. 5217(b), which provide for the inclusion and utilization, to the maximum extent practicable, of minorities (as such term is defined in section 1204(c) of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (12 U.S.C. 1811 note)) and women, and minority-and women-owned businesses (as such terms are defined in 12 U.S.C.1441a(r)(4) of this title), and individuals with disabilities and businesses owned by individuals with disabilities;
- 5. The Contractor/Grantee agrees to comply with the National Environmental Policy Act of 1969 (P.L. 91-190) requirements in Section 1609, including requirements for plans and projects to be reviewed and documented in accordance with those processes; and Executive Order 11514; notification of violating facilities pursuant to Executive Order 11738; protection of wetlands pursuant to Executive Order 11990 and State law; evaluation of flood hazards in floodplains in accordance with Executive Order 11988; assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); conformity of Federal Actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205);

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- 6. The Contractor/Grantee agrees to comply with all anti-discrimination and equal opportunity statutes, regulations, and Executive Orders that apply to the expenditure of funds under Federal contracts, grants, cooperative agreements, loans, and other forms of Federal assistance, and all State and federal anti-discrimination statutes including but not limited to: Title VI of the Civil Rights Act of 1964, which prohibits discrimination on the basis of race. color, or national origin; Title IX of the Education Amendments of 1972, (20 U.S.C. §§ 1681-1683 and 1685-1686), which prohibits discrimination on the basis of sex; Section 504 of the Rehabilitation Act of 1973 as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; the Age Discrimination Act of 1975 as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age: the Drug Abuse Office and Treatment Act of 1972 (P.L.92-255), as amended, relating to nondiscrimination on the basis of drug abuse; the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§ 290 dd-3 and 290 ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records; Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et. seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; Executive Order 11246; any other nondiscrimination provisions in ARRA, and any program-specific statutes with anti-discrimination requirements; as well as generally applicable civil rights laws including, but not limited to, the Fair Credit Reporting Act, 15 U.S.C. § 1681 et seq.; the Americans With Disabilities Act, 42 U.S.C. §§ 12101 et seq.; Title VII of the Civil Rights Act of 1964, 42 U.S.C. 2000e et seq., relating to employment rights and preventing employment discrimination; the Equal Educational Opportunities Act, 20 U.S.C. § 1703, prohibiting denial of an equal educational opportunity to an individual on account of his or her race, color, sex, or national origin; the Age Discrimination in Employment Act, 29 U.S.C. § 634, prohibing age discrimination against persons 40 years of age or older; the Uniform Relocation Act, 42 U.S.C.A. § 4601 et seq., establishing uniform policies to compensate people displaced from their homes or businesses by state and local government programs; and New Hampshire Revised Statutes Annotated Chapter 354-A, prohibiting certain discrimination in employment, in places of public accommodation and in housing accommodations.
- 7. The Contractor/Grantee agrees to comply with 40 U.S.C. §§ 3701, et seq., Contract Work Hours and Safety Standards Act; 41 U.S.C. §§ 51-58, Anti-Kickback Act of 1986; 41 U.S.C. § 265 and 10 U.S.C. § 2409 relating to whistleblower protections; the Hatch Act, 5 U.S.C. §§1501-1508 and 7324-7328, which limits the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds; and the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§401 et seq.), which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
- 8. The Contractor/Grantee agrees to comply with 31 U.S.C. § 1352, relating to limitations on the use of appropriated funds to influence certain Federal contracts and New Hampshire Revised Statute Annotated 15:5 which prohibits to use of funds appropriated or granted by the State for lobbying or electioneering.

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Limitations on the use of federal Grant or Contract Funds for Lobbying:

- a. The law prohibits Federal funds from being expended by the recipient or any lower tier sub-recipients of a Federal contract, grant, loan, or cooperative agreement to pay any person for influencing or attempting to influence a Federal agency or Congress in connection with the awarding of any Federal contract, the making of any Federal grant or loan, or the entering into of any cooperative agreement. The extension, continuation, renewal, amendment or modification of any Federal contract, grant, loan, or cooperative agreement is also covered.
- b. Federal-aid contractors, consultants, and grant recipients as well as lower tier subcontractors, subconsultants, and grant sub-recipients are also subject to the lobbying prohibition.
- c. To assure compliance, for any contract or grant, including any sub-contract or grant exceeding \$100,000 the contractor/grantee and sub-contractor/sub-grantee must submit and update as required a "Disclosure of Lobbying Activities" form, (OMB Standard Form LLL), available at http://www.nh.gov/recovery/library/index.htm.
- 1. During the grant or contract period, contractors/grantees and sub-contractors/sub-grantees must file disclosure form (Standard Form LLL) at the end of each calendar year in which there occurs any event that requires disclosure or that materially affects the accuracy of the information contained in any previously filed disclosure form.
- 2. Lower tier certifications should be maintained by the next tier above (i.e. prime contractors/grantees will keep the subcontractors/subgrantee's certification on file, etc.)
- 3. Standard Form LLL will be provided during contract execution for utilization during the required contract period.

Funds appropriated under the ARRA can, under certain circumstances, be used for grants to nonprofit organizations. However, grants cannot be awarded to a nonprofit organization classified by the Internal Revenue Service as a 501(c)(4) organization unless that organization certifies that it will not engage in lobbying activities, even with their own funds (see Section 18 of the Lobbying Disclosure Act, 2 U.S.C.A § 1611).

- 9. The Contractor/Grantee agrees to comply with The National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), Executive Order 11593 (identification and protection of historic properties) and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et. seq.); and related statutes, including requirements for plans and projects to be reviewed and documented in accordance with those processes.
- 10. The Contractor/Grantee, and any subcontractor/subgrantee, shall immediately refer to an appropriate inspector general within the U.S. Department of Health and Human Services Office of the Inspector General, and to the Public Integrity Unit of the New Hampshire Attorney General's Office (603) 271-3671, any credible evidence that a principal, employee, agent, contractor, sub-grantee, subcontractor or subgrantee, or other person has submitted a

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false claim under the False Claims Act or has committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving those funds.

The Contractor/Grantee, and any subcontractor/subgrantee agree to maintain at each worksite and location of work funded by this Agreement a poster describing how to report fraud, waste, or abuse of ARRA funds. A model poster for this purpose, which also incorporates the whistleblower notice requirements, is available at http://www.nh.gov/recovery/.

- 11 Any funding provided to the Contractor/Grantee pursuant to the Recovery Act that is supplemental to an existing grant is one-time funding.
- 12. The Recovery Act funds are not eligible for costs incurred prior to the date of obligation.
- The Contractor/Grantee agrees that in compliance with ARRA section 1604 none of 13. the funds appropriated or otherwise made available in this Act may be used by any State or local government, or any private entity, for any casino or other gambling establishment, aquarium, zoo, golf course, or swimming pool.
- The Contractor/Grantee agrees to establish and maintain a proper accounting system 14. in accordance with generally accepted accounting standards.

To maximize the transparency and accountability of funds authorized under ARRA as required by Congress and in accordance with 2 CFR 215, subpart . 21 "Uniform Administrative Requirements for Grants and Agreements" and OMB A-102 Common Rules provisions, the Contractor/Grantee agree to maintain records that identify adequately the source and application of Recovery Act funds.

For recipients covered by the Single Audit Act Amendments of 1996 and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," recipients agree to separately identify the expenditures for Federal awards under the Recovery Act on the Schedule of Expenditures of Federal Awards (SEFA) and the Data Collection Form (SF-SAC) required by OMB Circular A-133. This shall be accomplished by identifying expenditures for Federal awards made under Recovery Act separately on the SEFA, and as separate rows under Item 9 of Part III on the SF-SAC by CFDA number, and inclusion of the prefix "ARRA-" in identifying the name of the Federal program on the SEFA and as the first characters in Item 9d of Part III on the SF-SAC.

Recipients agree to separately identify to each sub-recipient, and document at the time of sub-award and at the time of disbursement of funds, the Federal award number, CFDA number, and amount of Recovery Act funds. When a recipient awards Recovery Act funds for an existing program, the information furnished to sub-recipients shall distinguish the sub-

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awards of incremental Recovery Act funds from regular sub-awards under the existing program.

Recipients agree to require their sub-recipients to include on their SEFA information to specifically identify Recovery Act funding similar to the requirements for the recipient SEFA described above. This information is needed to allow the recipient to properly monitor sub-recipient expenditure of ARRA funds as well as oversight by the Federal awarding agencies, Offices of Inspector General, the Government Accountability Office, and the State of New Hampshire.

Where applicable, Recipients will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

- 15. Debarment. The Contractor/Grantee by signing this Agreement certifies that the Contractor/Grantee, including all principals, is not currently under debarment or suspension and has not been under debarment or suspension within the past three years, as required by 49 CFR 29.510. The Contractor/Grantee agrees to notify the Contracting Officer/Grant Manager within 30 days of being debarred or suspended from federal government contracts.
- 16. The Contractor/Grantee certifies by entering into this contract that it has the institutional, managerial, and financial capability to ensure proper planning, management, and completion of the project described in this Agreement.
- 17. The Contractor/Grantee agrees to comply with the prohibitions on the giving of gifts to public officials established by RSA chapter 15-B.
- 18. The Contractor/Grantee agrees to post any job openings resulting from this contract/grant on the Department of Employment Security NHWorks Job Match System, available at https://nhworksjobmatch.nhes.nh.gov/.
- 19. The Contractor/Grantee shall cause the provisions of this Exhibit C of the General Provisions to be inserted in all subcontracts for any work or project activities covered by this Agreement so that the provisions will be binding on each subcontractor or subgrantee. The Contractor/Grantee shall take such action with respect to any subcontract as the State, or, the United States, may direct as a means of enforcing such provisions, including without limitation, sanctions for noncompliance.

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TERMS APPLYING ONLY TO SPECIFIC CONTRACTS/GRANTS

The following Use It or Lose It — Report It or Lose It provision should be used where the State has authority to withdraw funds if the contractor/grantee fails to perform on time or fails to file required reports. Where the State is obligated by federal or State law to provide the funds being awarded or granted, omit this provision. Contracting Officers may exercise discretion and omit the provision where the nature of the goods or services being acquired and the nature of the contractor/grantee makes the provision inappropriate or unnecessary. Questions regarding use or omission of the provision should be discussed with the Assistant Attorney General Assigned to your Department and/or the Business Supervisor from the Department of Administrative Services assigned to your Department.

Use It or Lose It and Report It or Lose It Requirement. This contract/grant is being funded by funds received by the State of New Hampshire pursuant to ARRA. Federal law provides in part that in using funds made available under ARRA for infrastructure investment, recipients shall give preference to activities that can be started and completed expeditiously, including a goal of using at least 50 percent of the funds for activities that can be initiated not later than 120 days after the date of the enactment of ARRA. Federal guidance also directs that all ARRA funds be put to work in the community promptly. Recipients shall also use grant funds in a manner that maximizes job creation and economic benefit. ARRA imposes enhanced levels of accountability and transparency.

Therefore, prompt and accountable performance of this contract/grant is OF THE ESSENCE. Thus, for all obligations of the contractor/grantee, time is of the essence. In addition to the clauses set forth in the standard form P-37, the State reserves the right to terminate this contract/grant and to award a new contract/grant to a new contractor/grantee for any unearned portion of the contract price if the contractor/grantee fails to perform according to the timeline promised, fails to comply with accountability requirements in this Agreement and ARRA, or fails to file monthly reports on time.

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The following Buy American contract term shall be included in any contract or grant where the ARRA funds being awarded by contract or grant that will or may be used for a project for the construction, alteration, maintenance, or repair of a public building or public work. Contracting Officers and Grant Managers must determine if the project/grant is subject to any other federal "Buy American" or "Buy America" laws. The Contract Manager or Grant Manager shall substitute the federally-mandated contract term for this term where the federal agency providing ARRA funds has provided specific language regarding that federal program's "Buy America" or "Buy American" requirements. To the extent the responsible federal Secretary has waived the application of "Buy American" or "Buy America" requirements for specified iron, steel, or manufactured goods, a list of pertinent waived items should be incorporated into the contract. Consult with the Assistant Attorney General assigned to your Department and/or the Business Supervisor from the Department of Administrative Services assigned to your Department for assistance if needed.

Buy American:

The Contractor/Grantee agrees to comply with the Buy American requirements in Section 1605 of ARRA. Unless this requirement has been waived by a competent federal authority pursuant to 2 CFR 176.140, none of the funds appropriated or otherwise made available by the American Recovery and Reinvestment Act may be used for a project for the construction, alteration, maintenance, or repair of a public building or public work unless all of the iron, steel, and manufactured goods used in the project are produced in the United States. When using funds appropriated under the American Recovery and Reinvestment Act of 2009 (Pub. L. 111-5), the definition of "domestic manufactured construction material" requires manufacture in the United States but does not include a requirement with regard to the origin of the components. Production in the United States of the iron or steel used as construction material requires that all manufacturing processes must take place in the United States, except metallurgical processes involving refinement of steel additives. These requirements do not apply to steel or iron used as components or subcomponents of other manufactured construction material. There is no requirement with regard to the origin of components or subcomponents in other manufactured construction material, as long as the manufacture of the construction material occurs in the United States.

As used in this "Buy American" term and condition:

- (1) Manufactured good means a good brought to the construction site for incorporation into the building or work that has been:
 - (i) Processed into a specific form and shape; or
 - (ii) Combined with other raw material to create a material that has different properties than the properties of the individual raw materials.

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- (2) Public building and public work means a public building of, and a public work of, a governmental entity (the United States; the District of Columbia; commonwealths, territories, and minor outlying islands of the United States; State and local governments; and multi-State, regional, or interstate entities which have governmental functions). These buildings and works may include, without limitation, bridges, dams, plants, highways, parkways, streets, subways, tunnels, sewers, mains, power lines, pumping stations, heavy generators, railways, airports, terminals, docks, piers, wharves, ways, lighthouses, buoys, jetties, breakwaters, levees, and canals, and the construction, alteration, maintenance, or repair of such buildings and works.
- (3) Steel means an alloy that includes at least 50 percent iron, between .02 and 2 percent carbon, and may include other elements.

A federal law, commonly known as the "Buy American Act," 41 U.S.C.A. § 10A-10D, exists as a separate and additional legal limitation on the use of ARRA federal funds. The Contractor/Grantee agrees to use only domestic unmanufactured construction material, as required by the Buy American Act.

The Contractor/Grantee acknowledges to and for the benefit of the State of New Hampshire that it understands the goods and services under this Agreement are being funded with monies made available by ARRA and such law contains provisions commonly known as "Buy American;" that requires all of the iron, steel, and manufactured goods used in the project be produced in the Unites States ("Buy American Requirements") including iron, steel, and manufactured goods provided by the Contractor pursuant to this Agreement. The Contractor/Grantee hereby represents and warrants to and for the benefit of the State that (a) the Contractor/Grantee has reviewed and understands the Buy American Requirements, (b) all of the iron, steel, and manufactured goods used in the project funded by this agreement will be and/or have been produced in the United States in a manner that complies with the Buy American Requirements, unless a waiver of the requirements has been approved by federal authorities, and (c) the Contractor/Grantee will provide any further verified information, certification or assurance of compliance with this paragraph, or information necessary to support a waiver of the Buy American Requirements, as may be requested by the State. Notwithstanding any other provision of the Agreement, any failure to comply with this paragraph by the Contractor/Grantee shall permit the State to recover as damages against the Contractor/Grantee any loss, expense or cost (including without limitation attorney's fees) incurred by the State resulting from any such failure (including without limitation any impairment or loss of funding, whether in whole or in part, from the State or any damages owed to the State).

The Contractor (or the Grantee with any contract issued pursuant to the grant agrees to require a certification from the Contractor) agrees to certify compliance with a certification in the following form:

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1. Identification of American-made Iron, Steel, and Manufactured Goods: Consistent with the terms of the bid solicitation and the provisions of ARRA Section 1605, the Contractor certifies that the bid on which this contract is based reflects the Contractor's best, good faith effort to identify domestic sources of iron, steel, and manufactured goods for every component contained in the bid solicitation where such American-made components are available on the schedule and consistent with the deadlines prescribed in or required by the bid solicitation.

2. Verification of U.S. Production: The Contractor certifies that all components contained in the bid solicitation that are American-made have been so identified, and the Contractor agrees that it will provide reasonable, sufficient, and timely verification to the State of the U.S. production of each component so identified.

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The following Prevailing Wage Provision is applicable to wages for labors and mechanics for any contract in excess of \$2,000 which is entered into for the actual construction, alteration and/or repair, including painting and decorating, of a public building or public work, or building or work financed in whole or in part from ARRA funds. Section 1606 of ARRA in effect applies the Davis-Bacon prevailing wage law and related federal laws to projects funded directly by or assisted in whole or in part by and through the Federal Government pursuant to ARRA. If there is any uncertainty regarding the applicability of this term, the Contracting Officer or Grant Manager shall consult with the Assistant Attorney General assigned to his/her department.

This law and the guidance on its implementation issued by OMB contemplate that the government agency will identify the pertinent wage determinations made by the federal department of labor and incorporate them into the contract. Determinations are county specific, and job specific. It may be necessary to obtain wage determinations if one has not been published for jobs to be created by the contract. For further information see: http://www.gpo.gov/davisbacon/referencemat.html

Prevailing Wage Requirements:

The Contractor/Grantee agrees to comply with the Wage Rate Requirements in Section 1606 of ARRA. In accordance with 2 C.F.R. §176.190, the standard Davis-Bacon contract clause as specified by 29 CFR §5.5(a) is set forth below:

29 CFR §5.5(a):

§ 5.5 Contract provisions and related matters.

(a) The Agency head shall cause or require the contracting officer to insert in full in any contract in excess of \$2,000 which is entered into for the actual construction, alteration and/or repair, including painting and decorating, of a public building or public work, or building or work financed in whole or in part from Federal funds or in accordance with guarantees of a Federal agency or financed from funds obtained by pledge of any contract of a Federal agency to make a loan, grant or annual contribution (except where a different meaning is expressly indicated), and which is subject to the labor standards provisions of any of the acts listed in § 5.1, the following clauses (or any modifications thereof to meet the particular needs of the agency, *Provided*, that such modifications are first approved by the Department of Labor):

(1) Minimum wages.

(i) All laborers and mechanics employed or working upon the site of the work (or under the United States Housing Act of 1937 or under the Housing Act of 1949 in the construction or development of the project), will be paid unconditionally and not less often than once a

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week, and without subsequent deduction or rebate on any account (except such payroll deductions as are permitted by regulations issued by the Secretary of Labor under the Copeland Act (29 CFR part 3)), the full amount of wages and bona fide fringe benefits (or cash equivalents thereof) due at time of payment computed at rates not less than those contained in the wage determination of the Secretary of Labor which is attached hereto and made a part hereof, regardless of any contractual relationship which may be alleged to exist between the contractor and such laborers and mechanics.

Contributions made or costs reasonably anticipated for bona fide fringe benefits under section 1(b)(2) of the Davis-Bacon Act on behalf of laborers or mechanics are considered wages paid to such laborers or mechanics, subject to the provisions of paragraph (a)(1)(iv) of this section; also, regular contributions made or costs incurred for more than a weekly period (but not less often than quarterly) under plans, funds, or programs which cover the particular weekly period, are deemed to be constructively made or incurred during such weekly period. Such laborers and mechanics shall be paid the appropriate wage rate and fringe benefits on the wage determination for the classification of work actually performed, without regard to skill, except as provided in § 5.5(a)(4). Laborers or mechanics performing work in more than one classification may be compensated at the rate specified for each classification for the time actually worked therein: Provided, That the employer's payroll records accurately set forth the time spent in each classification in which work is performed. The wage determination (including any additional classification and wage rates conformed under paragraph (a)(1)(ii) of this section) and the Davis-Bacon poster (WH-1321) shall be posted at all times by the contractor and its subcontractors at the site of the work in a prominent and accessible place where the poster and wage determination can be easily seen by the workers.

- (ii)(A) The contracting officer shall require that any class of laborers or mechanics, including helpers, which is not listed in the wage determination and which is to be employed under the contract, shall be classified in conformance with the wage determination. The contracting officer shall approve an additional classification and wage rate and fringe benefits therefore only when the following criteria have been met:
- (1) The work to be performed by the classification requested is not performed by a classification in the wage determination; and
- (2) The classification is utilized in the area by the construction industry; and
- (3) The proposed wage rate, including any bona fide fringe benefits, bears a reasonable relationship to the wage rates contained in the wage determination.
- (B) If the contractor and the laborers and mechanics to be employed in the classification (if known), or their representatives, and the contracting officer agree on the classification and wage rate (including the amount designated for fringe benefits where appropriate), a report of the action taken shall be sent by the contracting officer to the Administrator of the Wage and Hour Division, Employment Standards Administration, U.S. Department of Labor,

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Washington, DC 20210. The Administrator, or an authorized representative, will approve, modify, or disapprove every additional classification action within 30 days of receipt and so advise the contracting officer or will notify the contracting officer within the 30-day period that additional time is necessary.

- (C) In the event the contractor, the laborers or mechanics to be employed in the classification or their representatives, and the contracting officer do not agree on the proposed classification and wage rate (including the amount designated for fringe benefits, where appropriate), the contracting officer shall refer the questions, including the views of all interested parties and the recommendation of the contracting officer, to the Administrator for determination. The Administrator, or an authorized representative, will issue a determination within 30 days of receipt and so advise the contracting officer or will notify the contracting officer within the 30-day period that additional time is necessary.
- (D) The wage rate (including fringe benefits where appropriate) determined pursuant to paragraphs (a)(1)(ii)(B) or (C) of this section, shall be paid to all workers performing work in the classification under this contract from the first day on which work is performed in the classification.
- (iii) Whenever the minimum wage rate prescribed in the contract for a class of laborers or mechanics includes a fringe benefit which is not expressed as an hourly rate, the contractor shall either pay the benefit as stated in the wage determination or shall pay another bona fide fringe benefit or an hourly cash equivalent thereof.
- (iv) If the contractor does not make payments to a trustee or other third person, the contractor may consider as part of the wages of any laborer or mechanic the amount of any costs reasonably anticipated in providing bona fide fringe benefits under a plan or program, *Provided*, That the Secretary of Labor has found, upon the written request of the contractor, that the applicable standards of the Davis-Bacon Act have been met. The Secretary of Labor may require the contractor to set aside in a separate account assets for the meeting of obligations under the plan or program.
- (2) Withholding. The NH Department of Health and Human Services shall upon its own action or upon written request of an authorized representative of the Department of Labor withhold or cause to be withheld from the contractor under this contract or any other State contract with the same prime contractor, or any other federally-assisted contract subject to Davis-Bacon prevailing wage requirements, which is held by the same prime contractor, so much of the accrued payments or advances as may be considered necessary to pay laborers and mechanics, including apprentices, trainees, and helpers, employed by the contractor or any subcontractor the full amount of wages required by the contract. In the event of failure to pay any laborer or mechanic, including any apprentice, trainee, or helper, employed or working on the site of the work (or under the United States Housing Act of 1937 or under the Housing Act of 1949 in the construction or development of the project), all or part of the wages required by the contract, the (Agency) may, after written notice to the contractor,

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sponsor, applicant, or owner, take such action as may be necessary to cause the suspension of any further payment, advance, or guarantee of funds until such violations have ceased.

- (3) Payrolls and basic records.
- (i) Payrolls and basic records relating thereto shall be maintained by the contractor during the course of the work and preserved for a period of three years thereafter for all laborers and mechanics working at the site of the work (or under the United States Housing Act of 1937, or under the Housing Act of 1949, in the construction or development of the project). Such records shall contain the name, address, and social security number of each such worker, his or her correct classification, hourly rates of wages paid (including rates of contributions or costs anticipated for bona fide fringe benefits or cash equivalents thereof of the types described in section 1(b)(2)(B) of the Davis-Bacon Act), daily and weekly number of hours worked, deductions made and actual wages paid. Whenever the Secretary of Labor has found under 29 CFR 5.5(a)(1)(iv) that the wages of any laborer or mechanic include the amount of any costs reasonably anticipated in providing benefits under a plan or program described in section 1(b)(2)(B) of the Davis-Bacon Act, the contractor shall maintain records which show that the commitment to provide such benefits is enforceable, that the plan or program is financially responsible, and that the plan or program has been communicated in writing to the laborers or mechanics affected, and records which show the costs anticipated or the actual cost incurred in providing such benefits. Contractors employing apprentices or trainees under approved programs shall maintain written evidence of the registration of apprenticeship programs and certification of trainee programs, the registration of the apprentices and trainees, and the ratios and wage rates prescribed in the applicable programs.
- (ii)(A) The contractor shall submit weekly for each week in which any contract work is performed a copy of all payrolls to the NH Department of Health and Human Services if the agency is a party to the contract, but if the agency is not such a party, the contractor will submit the payrolls to the applicant, sponsor, or owner, as the case may be, for transmission to the NH Department of Health and Human Services. The payrolls submitted shall set out accurately and completely all of the information required to be maintained under 29 CFR 5.5(a)(3)(i), except that full social security numbers and home addresses shall not be included on weekly transmittals. Instead the payrolls shall only need to include an individually identifying number for each employee (e.g., the last four digits of the employee's social security number). The required weekly payroll information may be submitted in any form desired. Optional Form WH-347 is available for this purpose from the Wage and Hour Division Web site at http://www.dol.gov/esa/whd/forms/wh347instr.htm or its successor site. The prime contractor is responsible for the submission of copies of payrolls by all subcontractors. Contractors and subcontractors shall maintain the full social security number and current address of each covered worker, and shall provide them upon request to the NH Department of Health and Human Services if the agency is a party to the contract, but if the agency is not such a party, the contractor will submit them to the applicant, sponsor, or owner, as the case may be, for transmission to the NH Department of Health and Human Services, the contractor, or the Wage and Hour Division of the

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Department of Labor for purposes of an investigation or audit of compliance with prevailing wage requirements. It is not a violation of this section for a prime contractor to require a subcontractor to provide addresses and social security numbers to the prime contractor for its own records, without weekly submission to the sponsoring government agency (or the applicant, sponsor, or owner).

- (B) Each payroll submitted shall be accompanied by a "Statement of Compliance," signed by the contractor or subcontractor or his or her agent who pays or supervises the payment of the persons employed under the contract and shall certify the following:
- (1) That the payroll for the payroll period contains the information required to be provided under § 5.5 (a)(3)(ii) of Regulations, 29 CFR part 5, the appropriate information is being maintained under § 5.5 (a)(3)(i) of Regulations, 29 CFR part 5, and that such information is correct and complete;
- (2) That each laborer or mechanic (including each helper, apprentice, and trainee) employed on the contract during the payroll period has been paid the full weekly wages earned, without rebate, either directly or indirectly, and that no deductions have been made either directly or indirectly from the full wages earned, other than permissible deductions as set forth in Regulations, 29 CFR part 3;
- (3) That each laborer or mechanic has been paid not less than the applicable wage rates and fringe benefits or cash equivalents for the classification of work performed, as specified in the applicable wage determination incorporated into the contract.
- (C) The weekly submission of a properly executed certification set forth on the reverse side of Optional Form WH-347 shall satisfy the requirement for submission of the "Statement of Compliance" required by paragraph (a)(3)(ii)(B) of this section.
- (D) The falsification of any of the above certifications may subject the contractor or subcontractor to civil or criminal prosecution under section 1001 of <u>title 18 and section 231</u> of title 31 of the United States Code or New Hampshire Revised Statutes Annotated Chapter 641.
- (iii) The Contractor or subcontractor shall make the records required under paragraph (a)(3)(i) of this section available for inspection, copying, or transcription by authorized representatives of the State of New Hampshire or the federal Department of Labor, and shall permit such representatives to interview employees during working hours on the job. If the contractor or subcontractor fails to submit the required records or to make them available, the government agency may, after written notice to the contractor, sponsor, applicant, or owner, take such action as may be necessary to cause the suspension of any further payment, advance, or guarantee of funds. Furthermore, failure to submit the required records upon request or to make such records available may be grounds for debarment action pursuant to 29 CFR 5.12.

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(4) Apprentices and trainees--

- (i) Apprentices. Apprentices will be permitted to work at less than the predetermined rate for the work they performed when they are employed pursuant to and individually registered in a bona fide apprenticeship program registered with the U.S. Department of Labor, Employment and Training Administration, Office of Apprenticeship Training, Employer and Labor Services, or with a State Apprenticeship Agency recognized by the Office, or if a person is employed in his or her first 90 days of probationary employment as an apprentice in such an apprenticeship program, who is not individually registered in the program, but who has been certified by the Office of Apprenticeship Training, Employer and Labor Services or a State Apprenticeship Agency (where appropriate) to be eligible for probationary employment as an apprentice. The allowable ratio of apprentices to journeymen on the job site in any craft classification shall not be greater than the ratio permitted to the contractor as to the entire work force under the registered program. Any worker listed on a payroll at an apprentice wage rate, who is not registered or otherwise employed as stated above, shall be paid not less than the applicable wage rate on the wage determination for the classification of work actually performed. In addition, any apprentice performing work on the job site in excess of the ratio permitted under the registered program shall be paid not less than the applicable wage rate on the wage determination for the work actually performed. Where a contractor is performing construction on a project in a locality other than that in which its program is registered, the ratios and wage rates (expressed in percentages of the journeyman's hourly rate) specified in the contractor's or subcontractor's registered program shall be observed. Every apprentice must be paid at not less than the rate specified in the registered program for the apprentice's level of progress, expressed as a percentage of the journeymen hourly rate specified in the applicable wage determination. Apprentices shall be paid fringe benefits in accordance with the provisions of the apprenticeship program. If the apprenticeship program does not specify fringe benefits, apprentices must be paid the full amount of fringe benefits listed on the wage determination for the applicable classification. If the Administrator determines that a different practice prevails for the applicable apprentice classification, fringes shall be paid in accordance with that determination. In the event the Office of Apprenticeship Training, Employer and Labor Services, or a State Apprenticeship Agency recognized by the Office, withdraws approval of an apprenticeship program, the contractor will no longer be permitted to utilize apprentices at less than the applicable predetermined rate for the work performed until an acceptable program is approved.
- (ii) Trainees. Except as provided in 29 CFR 5.16, trainees will not be permitted to work at less than the predetermined rate for the work performed unless they are employed pursuant to and individually registered in a program which has received prior approval, evidenced by formal certification by the U.S. Department of Labor, Employment and Training Administration. The ratio of trainees to journeymen on the job site shall not be greater than permitted under the plan approved by the Employment and Training Administration. Every trainee must be paid at not less than the rate specified in the approved program for the trainee's level of progress, expressed as a percentage of the journeyman hourly rate specified

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in the applicable wage determination. Trainees shall be paid fringe benefits in accordance with the provisions of the trainee program. If the trainee program does not mention fringe benefits, trainees shall be paid the full amount of fringe benefits listed on the wage determination unless the Administrator of the Wage and Hour Division determines that there is an apprenticeship program associated with the corresponding journeyman wage rate on the wage determination which provides for less than full fringe benefits for apprentices. Any employee listed on the payroll at a trainee rate who is not registered and participating in a training plan approved by the Employment and Training Administration shall be paid not less than the applicable wage rate on the wage determination for the classification of work actually performed. In addition, any trainee performing work on the job site in excess of the ratio permitted under the registered program shall be paid not less than the applicable wage rate on the wage determination for the work actually performed. In the event the Employment and Training Administration withdraws approval of a training program, the contractor will no longer be permitted to utilize trainees at less than the applicable predetermined rate for the work performed until an acceptable program is approved.

- (iii) Equal employment opportunity. The utilization of apprentices, trainees and journeymen under this part shall be in conformity with the equal employment opportunity requirements of Executive Order 11246, as amended, and 29 CFR part 30.
- (5) Compliance with Copeland Act requirements. The contractor shall comply with the requirements of 29 CFR part 3, which are incorporated by reference in this contract.
- (6) Subcontracts. The contractor or subcontractor shall insert in any subcontracts the clauses contained in 29 CFR 5.5(a)(1) through (10) and such other clauses as the (write in the name of the government agency) may by appropriate instructions require, and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for the compliance by any subcontractor or lower tier subcontractor with all the contract clauses in 29 CFR 5.5.
- (7) Contract termination: debarment. A breach of the contract clauses in 29 CFR 5.5 may be grounds for termination of the contract, and for debarment as a contractor and a subcontractor as provided in 29 CFR 5.12.
- (8) Compliance with Davis-Bacon and Related Act requirements. All rulings and interpretations of the Davis-Bacon and Related Acts contained in 29 CFR parts 1, 3, and 5 are herein incorporated by reference into this contract.
- (9) Disputes concerning labor standards. Disputes arising out of the labor standards provisions of this contract shall not be subject to the general disputes clause of this contract. Such disputes shall be resolved in accordance with the procedures of the federal Department of Labor set forth in 29 CFR parts 5, 6, and 7. Disputes within the meaning of this clause include disputes between the contractor (or any of its subcontractors) and the contracting agency, the U.S. Department of Labor, or the employees or their representatives.

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- (10) Certification of eligibility.
- (i) By entering into this contract, the contractor certifies that neither it (nor he or she) nor any person or firm who has an interest in the contractor's firm is a person or firm ineligible to be awarded Government contracts by virtue of section 3(a) of the Davis-Bacon Act or 29 CFR 5.12(a)(1).
- (ii) No part of this contract shall be subcontracted to any person or firm ineligible for award of a Government contract by virtue of section 3(a) of the Davis-Bacon Act or 29 CFR 5.12(a)(1).
- (iii) The penalty for making false statements is prescribed in the U.S. Criminal Code, <u>18</u> <u>U.S.C. 1001</u> and New Hampshire RSA Chapter 641.
- (b) Contract Work Hours and Safety Standards Act. For any contract in an amount in excess of \$100,000 and subject to the overtime provisions of the Contract Work Hours and Safety Standards Act. As used in this paragraph, the terms laborers and mechanics include watchmen and guards.
- (1) Overtime requirements. No contractor or subcontractor contracting for any part of the contract work which may require or involve the employment of laborers or mechanics shall require or permit any such laborer or mechanic in any workweek in which he or she is employed on such work to work in excess of forty hours in such workweek unless such laborer or mechanic receives compensation at a rate not less than one and one-half times the basic rate of pay for all hours worked in excess of forty hours in such workweek.
- (2) Violation; liability for unpaid wages; liquidated damages. In the event of any violation of the clause set forth in paragraph (b)(1) of this section the contractor and any subcontractor responsible therefor shall be liable for the unpaid wages. In addition, such contractor and subcontractor shall be liable to the United States and the State of New Hampshire, for liquidated damages. Such liquidated damages shall be computed with respect to each individual laborer or mechanic, including watchmen and guards, employed in violation of the clause set forth in paragraph (b)(1) of this section, in the sum of \$10 for each calendar day on which such individual was required or permitted to work in excess of the standard workweek of forty hours without payment of the overtime wages required by the clause set forth in paragraph (b)(1) of this section.
- (3) Withholding for unpaid wages and liquidated damages. The NH Department of Health and Human Services shall upon its own action or upon written request of an authorized representative of the federal Department of Labor withhold or cause to be withheld, from any moneys payable on account of work performed by the contractor or subcontractor under any such contract or any other contract with the same prime contractor, or any other federally-assisted contract subject to the Contract Work Hours and Safety Standards Act, which is held

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by the same prime contractor, such sums as may be determined to be necessary to satisfy any liabilities of such contractor or subcontractor for unpaid wages and liquidated damages as provided in the clause set forth in paragraph (b)(2) of this section.

- (4) Subcontracts. The contractor or subcontractor shall insert in any subcontracts the clauses set forth in paragraph (b)(1) through (4) of this section and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the clauses set forth in paragraphs (b)(1) through (4) of this section.
- (c) In any contract subject only to the Contract Work Hours and Safety Standards Act and not to any of the other statutes cited in § 5.1, the contractor or subcontractor shall maintain payrolls and basic payroll records during the course of the work and shall preserve them for a period of three years from the completion of the contract for all laborers and mechanics, including guards and watchmen, working on the contract. Such records shall contain the name and address of each such employee, social security number, correct classifications, hourly rates of wages paid, daily and weekly number of hours worked, deductions made, and actual wages paid. Further, the records to be maintained under this paragraph shall be made available by the contractor or subcontractor for inspection, copying, or transcription by authorized representatives of the State of New Hampshire and the federal Department of Labor, and the contractor or subcontractor will permit such representatives to interview employees during working hours on the job.

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The following term shall be included only for contracts involving the construction, reconstruction, alternation, remodeling, installation, demolition, maintenance, or repair of any public work or building with a total project cost of \$100,000 or more. It is required by RSA 277:5-a for such projects paid for in whole or in part by State funds and is a required contract term where only state managed federal funds will pay for the project.

The Contractor/Grantee agrees to have an Occupational Safety and Health Administration (OSHA) 10-hour construction safety program for their on-site employees that complies with the requirements set forth in RSA 277:5-a.

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EXHIBIT C-1 SPECIAL PROVISIONS

- 1. Providers Obligations: The Provider covenants and agrees that all funds received by the Provider under the Agreement shall be used only as payment to the Provider for services provided to eligible individuals and in the furtherance of the aforesaid covenants the Provider hereby covenants and agrees as follows:
- 2. Compliance with Federal and State Laws: If the Contractor is permitted to determine the eligibility of individuals such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.
- **3. Time and Manner of Determination:** Eligibility determinations shall be made on forms provided by the Department for that purpose and shall be made and remade at such times as are prescribed by the Department: (Social Service Block Grant).
- 4. Documentation: In addition to the determination forms required by the Department, the Provider shall maintain a data file on each recipient of Services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as the Department requests. The Provider shall furnish the Department with all forms and documentation regarding eligibility determinations which the Department may request or require.
- **5. Fair Hearings**: The Contractor understands that all applicants for Services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for Services shall be permitted to fill out an application form and that each applicant or reapplicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.
 - 6. Conditions of Purchase and Payment to Contractor:

Retroactive Payments: Notwithstanding anything to the contrary contained in the Agreement or in any other document, agreement or understanding, it is expressly understood and agreed by the parties hereto, that no payments will be made hereunder to reimburse the Contractor for any Services provided to any individual prior to the Agreement and no payments shall be made for expenses incurred by the Contractor for any Services provided prior to the date on which the individual applies for Services or (except as otherwise provided by the federal regulations) prior to a determination that the individual is eligible for such services.

- 7. Conditions of Purchase: Notwithstanding anything to the contrary contained in the Agreement, nothing herein contained shall be deemed to obligate or require the Department to purchase Services hereunder at a rate which reimburses the Contractor in excess of the Providers Costs, at a rate which exceeds the amounts reasonable and necessary to assure the quality of such Service, or at a rate which exceeds the rate charged by the Contractor to ineligible individuals or other third party fundors for such service. If at any time during the term of this Agreement or after receipt of the Final Expenditure Report hereunder, the Department shall determine that the Contractor has used payments hereunder to reimburse items of expense other than such Costs, or has received payment in excess of such Costs or in excess of such rates charged by the Contractor to ineligible individuals or other third party fundors, the Department may elect to:
 - 7.1 Renegotiate the rates for payment hereunder, in which event new rates shall be established:
 - 7.2 Deduct from any future payment to the Contractor the amount of any prior reimbursement in excess of Costs:
- **7.3** Demand repayment of the excess payment by the Contractor in which event failure to make such repayment shall constitute an Event of Default hereunder. When the Provider is permitted to determine the eligibility of individuals for Services, the Provider agrees to reimburse the Department for all funds paid by the Department to the Provider for Services provided to any individual who is found by the Department to be ineligible for such Services at any time during the period of retention of records established herein. (Social Services Block Grant).

Records: Maintenance, Retention, Audit, Disclosure and Confidentiality:

8. Maintenance of Records: In addition to the eligibility records specified above, the Provider covenants and agrees to maintain the following records during the Program Period:

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- 8.1 Fiscal Records: Books, records, documents and other data evidencing and reflecting all Costs and other expenses incurred by the Provider in the performance of the Agreement, and all income received or collected by the Provider during the Program Period, said records to be maintained in accordance with accounting procedures and practices which sufficiently and properly reflect all such Costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records required by the Department.
- **8.2** Statistical Records: Program statistical and enrollment, attendance or visit records for each recipient of Services during the Program Period, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of Services and all invoices submitted to the Department to obtain payment for such services.
- **8.3** Medical Records: Where appropriate and as prescribed by the Department regulations, the Provider shall retain medical records on each patient/recipient of Services. (Social Services Block Grant).
- 9. Audit and Review: During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services and any of their designated representatives shall have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.
- 10. Audit Liabilities: In addition to and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department, all payments made under the Agreement to which exception has been taken or which have been disallowed because of such an exception.
- 11. Audit: Contractor shall submit an annual audit to the Department within 60 days after the close of the agency fiscal year. It is recommended that the report be prepared in accordance with the provision of Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non Profit Organizations" and the provisions of Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the US General Accounting Office (GAO standards) as they pertain to financial compliance audits.
- 12. Confidentiality of Records: All information, reports, and records maintained hereunder or collected in connection with the performance of the Services and the Agreement shall be confidential and shall not be disclosed by the Provider, provided however, that pursuant to state laws and the regulations of the Department regarding the use and disclosure of such information, disclosure may be made to public officials requiring such information in connection with their official duties and for purposes directly connected to the administration of the Services and the Agreement; and provided further, that the use or disclosure by any party of any information concerning a recipient for any purpose not directly connected with the administration of the Department or the Contractor's responsibilities with respect to purchased Services hereunder is prohibited except on written consent of the recipient, his attorney or guardian.

Notwithstanding anything to the contrary contained herein the covenants and conditions contained in the Paragraph shall survive the termination of the Agreement for any reason whatsoever.

- 13. Reports: Fiscal and Statistical: The Contractor agrees to submit the following reports at the following times if requested by the Department.
- 13.1 Interim Financial Reports: Written interim financial reports containing a detailed description of all costs and non-allowable expenses incurred by the Contractor to the date of the report and containing such other information as shall be deemed satisfactory by the Department to justify the rate of payment hereunder. Such Financial Reports shall be submitted on the form designated by the Department or deemed satisfactory by the Department.
- **13.2 Final Report**: A final report shall be submitted within thirty (30) days after the end of the term of this Agreement. The Final Report shall be in a form satisfactory to the Department and shall contain a summary statement of progress toward to goals and objectives stated in the Proposal and other information required by the Department.
- 14. Completion of Services: Disallowance of Costs: Upon the purchase by the Department of the maximum number of Units provided for in the Agreement and upon payment of the price limitation hereunder, the Agreement and all the obligations of the parties hereunder (except such obligations as, by the terms of the Agreement are to be performed after the end of the term of this Agreement and/or survive the termination of the Agreement) shall terminate; provided however,

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- ii, upon review of the Final Expenditure Re- /t the Department shall disallow any expenses of such expenses as are is, upon review of the Land Experional retain the right, at its discretion, to deduct the amorests hereunder the Department shall retain the right, at its discretion, to deduct the amorests hereunder the Department shall retain the right, at its discretion, to deduct the amorests hereunder the Department shall retain the right, at its discretion, to deduct the amorests hereunder the Department shall retain the right, at its discretion, to deduct the amorests here are the right of t
- 15. Credits: All documents, notices, press releases, research reports and other materials prepared during or resulting m the performance of the Services or the Agreement shall include the following statement:
- 15.1 The preparation of this (report, document etc.) was financed under an Agreement with the State of New ampshire, Department of Human Services of the Department of Health and Human Services with funds provided in part
- 16. Operation of Facilities: Compliance with Laws and Regulations: In the operation of any facilities for providing / the United States Department of Health and Human Services. Services, the Contractor shall comply with all laws, orders and regulations of federal, state, county and municipal pervices, the Contractor shall comply with an laws, orders and regulations or lederal, state, country and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which shall impose an order or duty aumonness and with any direction of any Edulic Onicer of onicers pursuant to laws writer small impose an order or onicers pursuant to laws writer small impose an order or onicers pursuant to laws writer small impose an order or onicers pursuant to laws writer small impose an order or onicers pursuant to laws writer small impose an order or onicers pursuant to laws writer small impose an order or onicers pursuant to laws writer small impose an order or onicers pursuant to laws writer small impose an order or onicers pursuant to laws writer small impose an order or onicers pursuant to laws writer small impose an order or onicers pursuant to laws writer small impose an order or onicers pursuant to laws writer small impose an order or onicers pursuant to laws writer small impose an order or onicers pursuant to laws writers small impose and order or onicers or onicers pursuant to laws writers and order or onicers or governmental license or Permit shall be required for the operation of the said facility or the performance of the said Services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees each such license of permit. In confiection with the facilities shall comply with all rules, orders, regulations, and requirements of that, during the term of this Agreement the facilities shall comply with all rules. the State Office of the Fire Marshal and the local fire protection agency, and shall be in conformance with local building and zoning codes, by-laws and regulations. SPECIAL PROVISIONS - DEFINITIONS

As used in the Agreement, the following terms shall have the following meanings:

COSTS: Shall mean those direct and indirect items of expense determined by the Department to be allowable and reimbursable in accordance with cost and accounting principles established in accordance with state and federal laws,

FINANCIAL MANAGEMENT GUIDELINES: Shall mean that section of the Provider Manual which is entitled "Financial Management Guidelines" and which contains the regulations governing the financial activities of provider agencies which regulations, rules and orders.

PROPOSAL: If applicable, shall mean the document submitted by the Contractor on a form or forms required by the have contracted with the Department to receive funds. Department and containing a description of the Services to be provided to eligible individuals by the Contractor in Department and containing a description of the dervices to be provided to engine individuals by the Contractor in accordance with the terms and conditions of the Agreement and setting forth the total cost and sources of revenue for

UNIT: For each Service which the Contractor is to provide to eligible individuals hereunder, shall mean that period of time each service to be provided under the Agreement. or that specified activity determined by the Department and specified in Exhibit B of the Agreement.

FEDERAL/STATE LAW: Wherever federal or state laws, regulations, rules, orders, and policies, etc. are referred to in the Agreement, the said reference shall be deemed to mean all such laws, regulations, etc. as they may be amended or

PROVIDER MANUAL: Shall mean that document prepared by the Department containing a compilation of all regulations promulgated pursuant to the New Hampshire Administrative Procedures Act. NH RSA Ch 541-A, for the purpose of revised from the time to time.

implementing Department and federal regulations promulgated thereunder. SUPPLANTING OTHER FEDERAL FUNDS: The Provider guarantees that funds provided under this Agreement will not supplant any existing federal funds available for these services.

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Exhibit C-2

Additional Special Provisions

The Contractor agrees that it is a breach of this Agreement to accept or make a payment, gratuity or offer of employment on behalf of the Contractor, any Sub-Contractor or the State in order to influence the performance of the Scope of Work detailed in Exhibit A of this Agreement. The State may terminate this Agreement and any sub-contract or sub-agreement if it is determined that payments, gratuities or offers of employment of any kind were offered or received by any officials, officers, employees or agents of the Contractor or Sub-Contractor.

Notwithstanding anything to the contrary contained in this Agreement or in any other document, agreement or understanding, it is expressly understood and agreed by the parties hereto, that no payments will be made hereunder to reimburse the Contractor for any services provided to any individual prior to the Effective Date of this Agreement and no payments shall be made for expenses incurred by the Contractor for any services provided prior to the date on which the individual applies for services or (except as otherwise provided by the federal regulations) prior to a determination that the individual is eligible for such services.

Notwithstanding anything to the contrary contained in this Agreement or in any other document, agreement or understanding, it is expressly understood and agreed by the parties hereto, that no payments will be made hereunder to reimburse the Contractor for any costs incurred for any purposes prior to the Effective Date of the Agreement.

On or before the date set forth in Section 1.7 of these General Provisions, the Contractor shall deliver to the State, at the address set forth in Section 1.2 of these General Provisions, an independent audit performed by a Certified Public Accountant, of the Contractor, including the funds received under this Agreement.

The following requirement shall apply if the Contractor is a State or Local Government or an Institution of Higher Education or Other Non-Profit Organization: If the federal funds expended under this or any other Agreement from any and all sources exceeds \$500,000 in the aggregate in a one year fiscal period the required audit shall be performed in accordance with the provisions of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations for fiscal years ending on or after December 31, 2003.

All documents, notices, press releases, research reports, and other materials prepared during or resulting from the performance of the services or the Agreement shall include the following statement: "The preparation of this (report, document, etc.) was financed under an Agreement with the State of New Hampshire, Department of Health and Human Services, Division for Children, Youth and Families), with funds provided in part or in whole by the (State of New Hampshire and/or United States Department of Health and Human Services.)"

6) Debarment, Suspension and Other Responsibility Matters

If this Agreement is funded in any part by monies of the United States, the Contractor shall comply with the provisions of Section 319 of the Public Law 101-121, Limitation on use of appropriated funds to influence certain Federal contracting and financial transactions; with the provisions of Executive Order 12549 and 45 CFR Subpart A, B, C, D, and E Section 76 regarding Debarment, Suspension and Other Responsibility Matters, and shall complete and submit to the State the appropriate certificates of compliance upon approval of the Agreement by the Governor and Council.

The Division for Youth, Children and Families reserves the right to renew this contract for up to an additional four years, 7) Option for Renewal subject to the continued availability of funds, satisfactory performance of services and approval of Governor and Executive Council.

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STANDARD EXHIBIT D

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS US DEPARTMENT OF EDUCATION - CONTRACTORS US DEPARTMENT OF AGRICULTURE - CONTRACTORS

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by grantees (and by inference, sub-grantees and sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a grantee (and by inference, sub-grantees and sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner, NH Department of Health and Human Services, 129 Pleasant Street, Concord, NH 03301-6505.

- (A) The grantee certifies that it will or will continue to provide a drug-free workplace by:
 - (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - (b) Establishing an ongoing drug-free awareness program to inform employees about—
 - (1) The dangers of drug abuse in the workplace;
 - (2) The grantee's policy of maintaining a drug-free workplace;
 - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
 - (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will—
 - (1) Abide by the terms of the statement; and
 - (2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

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CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS, cont'd

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS US DEPARTMENT OF EDUCATION - CONTRACTORS US DEPARTMENT OF AGRICULTURE - CONTRACTORS

Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted
employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt
of such notices. Notice shall include the identification number(s) of each affected grant;

- (f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted—
 - (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).
- (B) The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

Place of Performance (street address, city, county, State, zip code) (list each location)

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Contractor Representative Signature	Date			· · · · · · · · · · · · · · · · · · ·
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STANDARD EXHIBIT E

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

CERTIFICATION REGARDING LOBBYING

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS US DEPARTMENT OF EDUCATION - CONTRACTORS US DEPARTMENT OF AGRICULTURE - CONTRACTORS

Programs (indicate applicable program covered):

Transitional Aid to Needy Families under Title IV-A
Child Support Enforcement Program under Title IV-D
Job Opportunities and Basic Skills (JOBS) Program under Title IV-F
Medicaid Program under Title XIX
Social Services Block Grant Program under Title XX
The Food Stamp Program under Title VII

Contract Period: 1/01/10

through 06/30/11

The undersigned certifies, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
- If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-I.
- (3) The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Gontractor Signature	Chrucellor	
∕ontractor Signatur€	Contractor's Representative Title	
Richard Gustafoon	11/19/09	
Contractor Name	Date	

STANDARD EXHIBIT F

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12529 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS - PRIMARY COVERED TRANSACTIONS

Instructions for Certification

- 1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
- 2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the participation in this transaction.
- 3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
- 4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
- 6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
- 7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
- 8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List (of excluded parties).

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS - PRIMARY COVERED TRANSACTIONS, cont'd

- 9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
- 10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

Certification Regarding Debarment, Suspension, and Other Responsibility Matters - Primary Covered Transactions

- (1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - (b) have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (I)(b) of this certification; and
 - (d) have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS - PRIMARY COVERED TRANSACTIONS, cont'd

Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions (To Be Supplied to Lower Tier Participants)

By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:

- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
- (b) where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).

The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

Contractor Signature

Contractor's Representative Title

Contractor Name

Contractor Name

Chance Contractor's Representative Title

Date

Mr.

STANDARD EXHIBIT G

CERTIFICATION REGARDING THE AMERICANS WITH DISABILITIES ACT COMPLIANCE

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

Chlud A. Swott	Chancellor	
/Contractor Signature	Contractor's Representative Title	
Richard Gustafson	11/19/00	
Contractor Name	Date	

STANDARD EXHIBIT H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

provisions of Public Law 103-227, Part C, known as the	or agrees to make reasonable efforts to comply with all applicable e Pro-Children Act of 1994.
Contractor Signature	Chaucellor
Contractor Signature	Contractor's Representative Title
Richard A. Gustofson	11/10/09
Contractor Name	Date

STANDARD EXHIBIT I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1)	Delliations
a. "designated record set" in 45 Cl	" <u>Designated Record Set</u> " shall have the same meaning as the term FR Section 164.501.
b. aggregation" in 45 CFR Section	"Data Aggregation" shall have the same meaning as the term "data 164.501.
c. "health care operations" in 45 C	" <u>Health Care Operations</u> " shall have the same meaning as the term FR Section 164.501.
d. 1996, Public Law 104-191.	"HIPAA" means the Health Insurance Portability and Accountability Act of
e. CFR Section 164.501 and sl accordance with 45 CFR Sectio	"Individual" shall have the same meaning as the term "individual" in 45 nall include a person who qualifies as a personal representative in 164.501(g).
f. Identifiable Health Information s States Department of Health an	" <u>Privacy Rule"</u> shall mean the Standards for Privacy of Individually at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United d Human Services.
	"Protected Health Information" shall have the same meaning as the term 45 CFR Section 164.501, limited to the information created or received on behalf of Covered Entity.
h. law" in 45 CFR Section 164.501	"Required by Law" shall have the same meaning as the term "required by .
i. Human Services or his/her desiç	"Secretary" shall mean the Secretary of the Department of Health and gnee.
i. Electronic Protected Health Info	"Security Rule" shall mean the Security Standards for the Protection of rmation at 45 CFR Part 164, Subpart C, and amendments thereto.
K. meaning established under 45 C	Other Definitions - All terms not otherwise defined herein shall have the

Use and Disclosure of Protected Health Information

a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, the Business Associate shall not, and shall ensure that its directors, officers, employees and agents, do not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

b.

Business Associate may use or disclose PHI:

(i) for the proper management and administration of the Business Associate;

(ii) as required by law, pursuant to the terms set forth in paragraph d. below;

or

(iii) for data aggregation purposes for the health care operations of Covered Entity.

- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to immediately notify Business Associate of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.
- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions on the uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate

- a. Business Associate shall report to the designated Privacy Officer of Covered Entity, in writing, any use or disclosure of PHI in violation of the Agreement, including any security incident involving Covered Entity data, of which it becomes aware, within two (2) business days of becoming aware of such unauthorized use or disclosure or security incident.
- b. Business Associate shall use administrative, physical and technical safeguards that reasonably and appropriately protect the confidentiality, integrity and availability of protected health information, in electronic or any other form, that it creates, receives, maintains or transmits under this Agreement, in accordance with the Privacy and Security Rules, to prevent the use or disclosure of PHI other than as permitted by the Agreement.
- c. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.

(2)

- d. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section (3)b and (3)k herein. The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard provision #13 of this Agreement for the purpose of use and disclosure of protected health information.
- e. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- f. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- g. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- h. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- i. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- in the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- k. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) <u>Termination for Cause</u>

In addition to standard provision #10 of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement of provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) <u>Miscellaneous</u>

- a. <u>Definitions and Regulatory References</u>. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, as amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. <u>Amendment</u>. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. <u>Data Ownership</u>. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. <u>Interpretation</u>. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA and the Privacy and Security Rule.
- e. <u>Segregation</u>. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. <u>Survival</u>. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section 3 k, the defense and indemnification provisions of section 3.d and standard contract provision #13, shall survive the termination of the Agreement.

RAS

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Division for Children, Youth and Families	Communit College des lang NH
State of New Hampshire Agency Name	Contractor Name
Maggi Broks	Sphrol A Suf
Signature of Authorized Representative	Contractor Representative
	Signature
Maggie Bishop	Richard A. Gustafron
Authorized DHHS Representative Name	Authorized Contractor
	Representative Name
Director	Chauceller
Authorized DHHS Representative Title	Authorized Contractor
	Representative Title
11/23/09	11/19/09
Date	Date

CERTIFICATE OF AUTHORITY

I, the undersigned officer, 1	and fill, certify that the following
resolution was duly adopted by the Board of	Trustees of the Community College System of New
Hampshire on 12/20/67: (date)	
RESOLUTION: That the Chancellor	of the Community College System of New Hampshire is
hereby authorized to enter contracts/agreement	nts on behalf of the Community College System of New
Hampshire.	
This resolution has not been amended	or revoked, and remains in full force and effect as of the
date hereof.	
Richard A. Gustafson is the Chancello	or of the Community College System of New Hampshire
IN WITNESS WHEREOF, I have here named entity, this 19 day of Nover	eunto set my hand as the Brown of the above- Signature of Attesting Officer
THE STATE OF New Hampshire COUNTY OF Merrimont	
On the 19 day of November 200 the peace, personally appeared was himself/herself to be the CSNHR executed the foregoing instrument for the purp	of the above-named entity and as such,
My Commission expires:	Beverly Oldons Notary Public Distice of the Peace Printed Name: Deverly Poloms

BEVERLY ADAMS, Notary Public My Commission Expires October 22, 2013

¹ Name of person attesting to the resolution (usually Board's secretary)
² Title of person signing this certificate (usually Board's secretary)



November 18, 2009

Mr. Patrick McGowan Contract Manager DHHS 129 Pleasant Street Concord, NH 03301

Dear Mr. McGowan:

Please be advised that the Community College System of New Hampshire is covered for Workers Compensation by the State of New Hampshire under the terms of RSA 188-F:8 and Chapter 143, Laws of 2009.

Sincerely,

Michael E. Marr Director of Finance

Linda M. Hodgdon

STATE OF NEW HAMPSHIE

Department of Administrative Services

RISK MANAGEMENT UNIT
State House Annex – Room 412
25 Capitol St.
Concord NH 03301

Monica A. Ciolfi Administrator (603) 271-3180

Linda M. Hodgdoi Commissioner (603) 271-3201

November 19, 2009

NH Department of Health & Human Services
Attn: Patrick McGowan
129 Pleasant Street
Concord, NH 03301

Via email: Patrick.Mcgowan@dhhs.state.nh.us

Re: Agency:

Community College System of New Hampshire- White Mountains Community

College

Event:

CCRRR&T

Site:

White Mountains Community College 2020 Riverside Drive, Berlin, NH 03570

Date:

January 1, 2010 – December 30, 2011

Dear Mr. McGowen:

This letter is intended to serve as a Certificate of Insurance for purposes of the CCRRR&T Program for which is a DHHS funded grant for childcare resources and referral services at the White Mountain Community College.

The State of New Hampshire does not maintain insurance coverage for liability resulting from the general operations of Community College System of New Hampshire- White Mountains Community College. Instead, the State has elected to self-insure for this exposure. Any liability incurred by Community College System of New Hampshire arising out of these activities would be handled as a general obligation of the State. Please be advised that the Community College System of New Hampshire continues to receive services from the State of New Hampshire's Risk Management Unit. See RSA § 188 F:8.

Sincerely

Rebecca M. White

Risk Manager

cc:

John E. Dyer, WMCC

Gloria Bacon, WMCC

RMU file

TDD Access: Relay NH 1-800-735-2964

Fax: 603-271-7049

STATE OF NEW HAMPSHIRE DEPARTMENT OF REGIONAL COMMUNITY-TECHNICAL COLLEGES

FINANCIAL AND COMPLIANCE AUDIT REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2007

STATE OF NEW HAMPSHIRE DEPARTMENT OF REGIONAL COMMUNITY-TECHNICAL COLLEGES

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This report can be accessed in its entirety on-line at www.gencourt.state.nh.us/lba/audit.html

STATE OF NEW HAMPSHIRE DEPARTMENT OF REGIONAL COMMUNITY-TECHNICAL COLLEGES

Reporting Entity And Scope

The reporting entity of this audit and audit report is the New Hampshire Department of Regional Community-Technical Colleges, excluding the Police Standards and Training Council, the Christa McAuliffe Planetarium, and the New Hampshire Community-Technical Colleges Foundation. The scope of this audit and audit report includes the financial activity of that portion of the Department of Regional Community-Technical Colleges noted above for the fiscal year ended June 30, 2007. Unless otherwise indicated, reference to the Department, System, or auditee refers to the Department of Regional Community-Technical Colleges. Reference to the CCSNH refers to the Community College System of New Hampshire. The Department was established as the CCSNH, effective July 17, 2007. Reference to College or Colleges refers to the colleges within the Department including the college campuses in Berlin, Claremont, Concord, Laconia, Manchester, Nashua, and Stratham.

Organization

The Department of Regional Community-Technical Colleges is established in RSA 188-F:2. During fiscal year 2007, the Department was a State agency consisting of an Office of the Commissioner, the New Hampshire Regional Community-Technical Institute in Concord, and colleges in Berlin, Claremont, Laconia, Manchester, Nashua, and Stratham, and associated off-campus programs. Also included in the organization of the Department are the Police Standards and Training Council and the Christa McAuliffe Planetarium which, as noted above, are not included in the scope of this audit. A Board of Trustees governs the Department.

At June 30, 2007, the Department had a payroll of 811 full-time, 256 part-time, and 1,181 adjunct faculty employees.

Responsibilities

The Department's mission states: "The Community College System of New Hampshire will provide comprehensive, market-driven, accessible, quality programs of higher education and services that respond to the changing needs of students, businesses and communities."

The Department offers various day and evening educational programs, both degree and nondegree, at its seven Colleges. Additionally, the Department offers continuing education courses and provides customized training to businesses.

Funding

The financial activity of the Department is accounted for in the General, Capital Projects, and Agency Funds of the State of New Hampshire. A summary of the Department's revenues and

expenditures in the General and Capital Projects Funds for the fiscal year ended June 30, 2007 is shown in the following schedule.

Summary Of Revenues And Expenditures For The Fiscal Year Ended June 30, 2007

		General Fund	Ca	pital Projects Fund		Total
Total Revenues	\$	58,977,379	\$	-0-	\$	58,977,379
Total Expenditures		86,794,005		16,434,826	_	103,228,831
Excess (Deficiency) Of Revenues Over (Under) Expenditures		(27,816,626)	7	(16,434,826)	<u> </u>	(44,251,452)
Other Financing Sources (Uses) Net Appropriations		27,816,626		16,434,826		44,251,452
Excess (Deficiency) Of Revenues And Other Financing Sources Over (Under) Expenditures And Other Financing Uses	<u>\$</u>	-0-	<u>\$</u>	-0-	<u>\$</u>	~0 <i>-</i>

Prior Audit

The most recent prior financial and compliance audit of the Department of Regional Community-Technical Colleges was for the nine months ended March 31, 1998. The appendix to this report on page 61 contains a summary of the current status of the observations contained in that report. A summary of the prior report can be accessed on-line at www.gencourt.state.nh.us/lba/audit.html. A copy of the prior report can be obtained from the Office of Legislative Budget Assistant, Audit Division, 107 North Main Street, State House Room 102, Concord, NH 03301-4906.

Audit Objectives And Scope

The primary objective of our audit was to express an opinion on the fairness of the presentation of the financial statements of the Department for the fiscal year ended June 30, 2007. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we considered the effectiveness of the internal controls in place at the Department and tested its compliance with certain provisions of applicable State and federal laws, rules, regulations, contracts and grant agreements. Major accounts or areas subject to our examination included, but were not limited to, the following:

- Revenues and Expenditures,
- Agency Funds, and
- Student Financial Aid Compliance.

Our report on internal control over financial reporting and on compliance and other matters, the related observations and recommendations, our independent auditor's report, the financial statements, and supplementary information are contained in the report that follows.

Auditor's Report On Internal Control Over Financial Reporting And On Compliance And Other Matters

To The Fiscal Committee Of The General Court:

We have audited the accompanying Statement of Revenues and Expenditures - General and Capital Projects Funds and Statement of Changes in Assets and Liabilities - Student Activity Accounts of the New Hampshire Department of Regional Community-Technical Colleges (Department) for the fiscal year ended June 30, 2007 and have issued our report thereon dated September 11, 2008, which was qualified, as the financial statements do not constitute a complete financial presentation of the Department. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Department's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting

principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in Observations No. 1 through No. 6 to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, we believe Observations No. 1 through No. 6 are material weaknesses.

Compliance And Other Matters

As part of obtaining reasonable assurance about whether the Department's financial statements are free of material misstatement, we performed tests of the Department's compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, we noted immaterial instances of noncompliance which are described in Observations No. 7 and No. 8.

The Department's response is included with each observation in this report. We did not audit the Department's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the management of the Department, others within the Department, and the Fiscal Committee of the General Court and is not intended to be used by anyone other than these specified parties.

Office Of Legislative Budget Assistant

September 11, 2008

<u>Internal Control Comments</u> <u>Significant Deficiencies – Material Weaknesses</u>

Observation No. 1: Improve Internal Controls

Observation:

The Department has not been proactive in establishing and maintaining effective internal controls over the financial operations of the Department and Colleges. Deficiencies in internal controls put the achievement of efficient and effective Department and College operations, including reliable financial reporting and compliance with laws, rules, regulations, contracts, and grant agreements at risk.

Internal control is defined as a process, effected by an entity's people, designed to accomplish specified objectives. The definition is broad, encompassing all aspects of controlling a business, yet facilitates a directed focus on specific objectives. Internal control consists of five interrelated components, which are inherent in the way management runs an enterprise. The components are linked, and serve as criteria for determining whether the system is effective.¹

During fiscal year 2007, the internal controls in place over the Department included the general Statewide controls established by the Department of Administrative Services (DAS). In addition, the Department was subject to controls inherent in Governor and Council approval of contracts and the Department's use of State Treasury, Department of Justice, and other common State services, including audits by the Office of Legislative Budget Assistant. The internal controls established and maintained by the Department and Colleges specific to its individual operations also affect the Department's and Colleges' ability to operate in a controlled manner.

The following five observations provide specific examples of significant deficiencies in controls over financial reporting noted during the audit of the Department's fiscal year 2007 operations. The comments are categorized in the five generally recognized interrelated internal control components of:

- Control environment,
- Risk assessment.
- Control activities,
- Information and communication, and
- Monitoring.

While the following five observations discuss significant deficiencies that existed in the internal control operations and structure at the Department and Colleges during fiscal year 2007, it is important to recognize that Chapter 361 of the Laws of 2007 significantly revised the operating structure and related controls of the Department and Colleges.

¹ Committee of Sponsoring Organizations of the Treadway Commission, Internal Control-Integrated Framework, May 1994, page 13.

Chapter 361 of the Laws of 2007 established the Department as the Community College System of New Hampshire (CCSNH), a body politic and corporate, effective July 17, 2007. As such, many of the common State internal controls provided to the Department as a State agency ceased to be provided to the CCSNH after that date or will only be provided on an interim basis until June 30, 2009. The elimination of Statewide government controls after June 30, 2009 will compound the risk to CCSNH operations resulting from the lack of effective Department-based internal controls observed during the course of the audit.

Specifically:

- While RSA 188-F:8 provides for the continuation of certain Statewide financial and other services, Chapter 361:35, II, Laws of 2007, provides for the repeal of the section effective July 1, 2009. As of the date of this report, it is not clear the Department or CCSNH has taken the steps needed to ensure the necessary staff, expertise, and policies and procedures will be in place when the State ceases to provide services on June 30, 2009.
- As a State agency, the Department has not been required to prepare periodic financial statements and has relied upon the DAS for the preparation of financial statements. While the Department has provided DAS with information for inclusion in the State's Comprehensive Annual Financial Report and Single Audit Report, at the time of the audit the Department did not have the knowledge or experience necessary to prepare standards-based financial statements for the CCSNH or its own Single Audit report.
- While the Department has, since June 30, 2007, begun to prepare policies for the new CCSNH organization, the policies issued to date largely describe the organization and broad responsibilities of sections of the organization, but do not establish operating policies and procedures necessary for the controlled financial operation of the CCSNH.

Recommendation:

The Department and Colleges must incorporate all of the components of internal control in the Department's and Colleges' daily operating activities. The Department, especially, needs to demonstrate its acceptance of the internal control framework and its expectation that employees of the Department and Colleges will also employ the concepts of the internal control framework in performing their regular job responsibilities.

The CCSNH must further consider the effects on its operations of the dissolution of its organization as a State agency and its establishment as a separate corporation. The CCSNH must create internal controls that are commensurate with the scope of its new operations and exposure to risks, including those that may have previously been mitigated by State controls, and are structured at the most efficient level of its organization. Generally, it should be more efficient and effective in establishing a system of internal control for common application at all Colleges. The CCSNH should resist the establishment of seven separate systems of controls.

The CCSNH must also ensure that it has the necessary organization, staffing, and resources to accept its increased responsibilities. Where necessary, the CCSNH must take action to ensure that it has or obtains the capability and resources to respond to its responsibilities in a proactive manner.

Auditee Response:

In fiscal year (FY) 2006, based on our assessment of risk following audit work done for the FY 2005 Single Audit Report, we focused our internal audit resources on the area we perceived to contain the most risk, financial aid. That, along with the addition of more financial aid staff at the System level, provided an increased level of compliance that has been reflected favorably in the FY 2006 and FY 2007 Single Audits.

The relationship with the State of New Hampshire is one that is evolving. It was not feasible to ramp up staffing and other resources prior to the legislation passing since it might not have. So we are currently assessing our position in relation to the State and to other organizations within the State. The Chancellor has been visiting various agencies to determine an approach that is reasonable, cost effective and achievable.

The Board of Trustees voted to maintain the policies and procedures in place at the time the legislation was passed unless specifically changed by the Board. So the policies, forms and procedures used by us while a regular state agency have not changed dramatically since the passage of the legislation. We have added to the internal audit staff and hope to have a full complement soon which will allow us to monitor our systems in greater detail.

Observation No. 2: Improve Control Environment

Observation:

The Department has not established a strong, centralized control environment for the Department and Colleges. The Department has largely relied upon the Colleges to independently recognize the need for controls and to initiate necessary controls for their institutions. This distributed responsibility for establishing a control structure has resulted in a control environment that tends to be ad hoc, not consistently applied among the Colleges, and not sufficient for the needs of the Department.

The control environment encompasses a number of factors that have a pervasive influence on the way business activities are structured, objectives are established, and risks are assessed. The control environment influences employees' control awareness and instills an enterprise-wide attitude of integrity and control consciousness commonly referred to as the "tone at the top." The tone at the top affects all aspects of the entity's operations and is evidenced in management's philosophy and operating style, organizational structure, assignment of authority and responsibility, and human resources policies and procedures.

We noted the following evidence of the lack of an effective control environment during our audit.

1. During fiscal year 2007, significant portions of the Department's administrative rules were expired. Many of the Department's rules had expired in July 2003. While the

Department reported that it had initiated efforts to readopt required rules, the Department did not follow up on those efforts to ensure the rules were ultimately adopted. During fiscal year 2007, the Department did have a Board of Trustees Policy Manual in place that incorporates some of the topics included in its expired rules.

While, effective July 2007, the Department is no longer statutorily required to file administrative rules, the subjects of the prior rules are critical to the controlled operations of the Department and the public's interaction with the Department. The fact that the Department allowed these significant rules to expire and remained out of statutory compliance for four years raises concerns about the Department's control environment, including management's concern for compliance with the regulatory requirements placed on the Department.

- 2. The lack of explicit, documented, and communicated policies and procedures for the approval and acceptance of federal and other grants has resulted in at least one instance during fiscal year 2007 (a \$5,000 grant) where a College applied for and entered into a grant agreement without the prior knowledge and concurrence of the Department and Board of Trustees.
- 3. The Department has not established a formal fraud reporting policy. The lack of a written policy may delay the reporting of fraudulent activity. The effectiveness of a fraud reporting policy is enhanced when employees have a clear understanding of fraud indicators and what constitutes a fraudulent act. It is important that the reporting procedure is non-threatening for the reporter and provides for the reasonable protection of all parties.
- 4. The Department has not required and demonstrated compliance with its contract for a financial management system. Weaknesses in the Department's administration of the project have resulted in a situation where the contract amount has been fully expended and, as of June 30, 2007, the Department and Colleges had not achieved full functionality from the system. Insufficient employee training and acceptance of the capabilities of the Banner Finance system have resulted in employees continuing to rely upon spreadsheets and other information systems intended to be eliminated by the new system. According to the Department, additional training and expense is needed prior to its achieving full utilization of the Banner Finance system.

During fiscal year 2006, the Department entered into a \$1.8 million contract to install a new financial management system and upgrade other related software. According to the contract, payments were to be based on contractor invoices and contract deliverables. As provided in the standard State contract, the contract also provided that the State may make changes or revisions within the scope of the contract at any time by written change order. The contract further provided that all change orders shall be subject to the amendment process described in the contract, which requires written documentation and Governor and Council approval for contract changes.

The contract was for the implementation of a new operating system, an update to existing software, consolidation of four regional Student Services Databases into a single database,

and the installation and implementation of a single, central finance system (known as Banner Finance) to be used by all of the Colleges. Subsequent to the start of the contract work, the Department and the vendor agreed that a common database structure for the Student Services Database with a separate installation at each of the seven Colleges would serve the Colleges better than a single Department installation. In March of 2006, a revised scope of work creating seven replica systems was agreed to. As the change in the scope of work made the original contract deliverables no longer applicable, the Department and contractor agreed the remaining contract amount, approximately \$1,062,000, would be paid in 15 payments of approximately \$70,800. According to the Department, the change in the contract scope of work from one to seven systems and the change in the contract payment terms were not documented or submitted for Governor and Council approval. It is unclear whether the Department was aware of the contract control requirements. By not complying with contract controls, including not documenting significant changes to contract provisions and not submitting those changes to Governor and Council, the Department significantly increased its risk that the objectives of the contract would not be achieved.

- 5. During fiscal year 2007, the Department's internal audit staff, consisting of a manager and one staff person, focused primarily on the College's federal financial aid programs, while other areas of the Department and Colleges also needing internal audit attention have been largely ignored. The Department's internal audit activities have for the most part focused on these programs since 2005 in response to a financial aid fraud reported in the State's 2005 Single Audit of Federal Financial Assistance Programs. Some Colleges reported to the auditors that their institutions would have benefited from increased internal auditor attention during this period. A similar finding was noted in the 1998 audit of the Department.
- 6. During fiscal year 2007, the Department paid the salary and benefits of a State employee to serve as the Executive Director of the New Hampshire Community-Technical Colleges Foundation. The Department and Foundation have participated in this relationship since August 2004 despite contrary advice received from the Department of Justice (DOJ) in October 2002.

The lack of separation between the Department and Foundation, illustrated by the Executive Director of the Foundation being a Department employee reporting directly to the Commissioner of the Department, may affect the Internal Revenue Service's determination of the organization's status as a 501(c)(3) tax-exempt organization. This status was granted to the Foundation in 2005.

7. The Department has not established and implemented comprehensive information technology (IT) policies and procedures to promote controls in its IT systems. Many of the IT policies and procedures currently in place at the Department and Colleges are informal and not the result of documented direction from management. The lack of documentation supporting IT policies and procedures increases the risk that controls necessary for the secure and controlled operation of the Department and Colleges will not be in place or operating as intended.

The Department is exempt from the statutory requirement for the preparation of an IT plan and is also exempt from adherence to the Office of Information Technology (OIT) Statewide IT policies and procedures. Because the Department has not established and enforced its own IT policies and procedures, many of the common, yet critical, IT security controls were not adhered to during fiscal year 2007.

- 8. Documentation maintained to support disbursements from the Student Activity Account (Account) is not consistently sufficient to demonstrate the disbursement met the purposes of the Account. A similar finding was noted in the 1998 audit of the Department.
 - a. Testing of Account disbursements revealed instances where insufficient documentation was available to justify charging certain disbursements to student funds. These purchases included landscaping athletic fields, repairs to a dormitory stairwell and flooring, emergency financial aid loans to students, grants to students to purchase books, and signage at one College. While documentation for each of the disbursements noted an authorized student representative and advisor approved the disbursement, the documentation did not establish why the expenditure, which would otherwise appear to be a College responsibility, would be funded from the Account. While student organizations receive certain limited information on activity in the Account, it is not clear that the information is sufficient to allow students and student organizations to fully recognize and understand the purpose of disbursements made from their Account.
 - b. In two instances, we noted Colleges used the Account for other than their intended purposes.
 - 1. One College deposited a relatively small grant received by a faculty member in the College's Account, reportedly because the account would allow easy access to the grant money. Making an expenditure out of the Account is less cumbersome as it avoids the normal State expenditure control processes. According to the Department, this was an improper use of the College's Account.
 - 2. One College held \$3,000 of Account funds in the College's administrative operating account instead of depositing the money to the Account. The College ultimately used this money to match a Governor Success Grant. The College disbursed this student money without obtaining the necessary prior approval of the Student Senate representative. According to the College, this method of funding the match to the Governor Success Grant has been in place since 2004.

Recommendation:

The Department and Colleges must establish and demonstrate an appropriate control environment for the Department and Colleges.

1. The Department should review the circumstances that allowed the rules to expire without timely readoption. The Department should recognize the significance of its responsibility to provide clear and binding guidance for the public's interaction with the Department and also the negative effect on the organization's control environment when employees and others regard management's apparent inattention to significant rules and responsibilities. In order to

encourage controlled operation, the Department should ensure that it sets an appropriate example to employees and others of the need to comply with rules and other operating procedures.

2. The Department should clearly document and effectively communicate all policies and procedures.

If the Department and Board determine that centralized Department and Board approval of all grant agreements is an important control activity, the Department and Board should establish clear, documented policies and procedures to effectuate that control. In addition, the Department should clearly communicate the policies and procedures and provide any training and other guidance that may be needed by the Colleges to ensure that the policies and procedures are understood and applied as intended. The Department should also institute monitoring efforts to demonstrate its commitment to ensuring continued compliance with any instituted control.

- 3. The Department should establish a fraud reporting policy and provide its employees with fraud awareness training. The Department should take measures to ensure that the policy facilitates and encourages a reporting environment that protects all parties involved.
- 4. The Department must become more responsible for project monitoring, including requiring compliance with contract terms and conditions. Changes to contracts, including changes to contract deliverables and other significant contract provisions, must be subject to controls that will ensure that changes are only made and accepted when required by valid and vetted business needs of the Department.

The Department should review the circumstances that allowed the control failures over the finance system contract to determine how and why they occurred and how they can be avoided in the future. The Department should consider whether it provided sufficient Department technical, financial, legal, and administrative resources to properly support and monitor contract activity and progress.

The Department should review the current status of its Banner Finance system to determine the most efficient and cost effective way to complete the project and receive full functionality from its finance system.

- 5. The Department should avoid utilizing its internal audit staff to augment operating staff at the expense of internal auditing and should consider expanding its internal audit resources to allow for increased internal audit coverage of Department and College operations.
- 6. The Department should consult with legal counsel to review the Department's relationship with the Foundation to ensure that the necessary separation of operations exists to provide continued compliance with Internal Revenue Service regulations.
- 7. The Department should establish appropriate controls over its IT systems, including the IT systems at the Colleges. While the Department may be exempt from OIT controls, the

Department should recognize the OIT controls as guidance for controls that should be in place and incorporate all relevant OIT controls in its IT control structure. The Department should supplement these standard controls as appropriate for its circumstances.

The Department should also prepare an IT plan. While the Department is exempted from the statutory requirement for an IT plan, such a plan can be a critical component of IT controls. A well developed IT plan documents the framework upon which IT controls are established and provides information on anticipated future changes to the IT framework.

8. Activity in a College's Student Activity Account should be limited to the purpose of the Account. Documentation supporting disbursements from the Account should include documentation that supports the student benefit derived from the disbursement. Financial information provided to student organizations having oversight of the student funds should be sufficiently complete to allow for proper oversight and unusual expenditures from the Account should be supported by additional documentation, such as approved minutes of student oversight organizations.

Auditee Response:

The business process throughout the System is changing. We started an implementation process in fiscal year (FY) 2007 that moved us from a cash basis of accounting to an accrual basis. With that change came numerous changes in the way the accounting information was processed. In order to make those changes we held meetings that included accounting personnel from the colleges and the System Office, on a monthly basis and often, more frequently. During those meetings the manner of change and the implications of change were discussed in detail. The elements of the control environment were discussed in those meetings as employees sought to effect change while at the same time sought to do so in a manner that would control the transactions. We did not do this in a formal manner, starting with number one and going through to number 5, but did touch upon those very subjects. Many of the new procedures were documented with narrative and screen shots of the applicable software. Those procedures, along with numerous Banner training guides, computer courses, forms and reports, were posted on an internal website for access by all the colleges and the System Office. While not formally documented, we did discuss the need for internal control and attempted to implement procedures for the new system to achieve that. We were not perfect as the observations below indicate however, we did not abandon the concept of internal control.

- 1. We concur. We were in the process of reestablishing the rules and continued to operate under the terms of the expired rules. As CCSNH moves forward under the terms of Chapter 361, Laws of 2007, the Board of Trustees, the System Office and the Colleges are engaged in developing operational policies and procedures to include topics previously covered by the administrative rules.
- 2. We concur. We will standardize the procedures for approval of grant agreements in order to ensure compliance with Board of Trustees policy.

- 3. We concur. The System will work to establish a fraud reporting policy to ensure that all employees are aware that they have a responsibility to report fraud. We will check with other agencies and schools to see if we can incorporate existing policies. In addition, the System will provide fraud awareness training to its employees.
- 4. We concur. In July 2005, the System entered into a five year contract, which runs through July 2010. The first two years of the contract were funded in the amount of \$1,759,000. The contract was signed in order to accomplish the following.
 - Install, upgrade and test all Banner modules from version 6 to 7.
 - Install and test a new enterprise backup system capable of performing system and incremental backups for the entire data center.
 - Install hardware and software necessary to convert Banner modules to run on UNIX as opposed to VMAS.
 - Combine the four existing college databases using Banner Accounts Receivable module to a single database instance with minimal disruption to the colleges.
 - Install and configure Banner Finance for use by the System as its primary finance software.

Nine months into the project, it was determined that combining the four existing databases into one would not be feasible. Instead, a database was established at each of the 7 campuses. Due to the change in deliverables, from that point on the contract was paid out monthly; in an amount equal to the remaining balance divided by the remaining months.

The change in the contract workplan should have been better documented and subject to additional approvals. We will see that this type of instance is not replicated in the future and that additional controls are exerted over contracts.

The Banner Finance module was not implemented at the end of FY 2007, but rather four months later, on November 1, 2007. The delay was at the request of the System. We felt the user acceptance training had not progressed as it should have and we were not in a position to flip the switch until November. The Banner Finance module is currently fully installed and operating according to the terms of the contract.

- 5. We concur. The System made a decision to focus its internal auditing resources on the area with the most risk, financial aid. As a result, 100% of the internal auditor's time was spent on financial aid. Resources have been added to the financial aid function at the system level and now financial aid is monitored by the employees in those new positions. That now leaves the audit manager and the two new auditing positions that have been established to audit the other aspects of the system.
- 6. We concur. We will seek legal advice to clarify the relationship between the Foundation and the System with regard to the executive director to ensure the 501(c)(3) tax exempt status is maintained.

7. We concur. We have started the review and revision of current System policies pertaining to user access to computing and networking/internet facilities and resources. The goal is to ensure the policies are aligned with today's services, the user responsibilities are clearly defined, and the policies are broadly disseminated. We believe we have adequate control over physical access to the computer room. Access is limited to those people who are on call after hours for systems failures and to NHTI security in case of fire. Access is controlled by key card.

Automatic password expirations are in place for Banner Finance and will be implemented for all Banner systems. Quickbooks will be phased out at the colleges. We have started meeting with the college presidents and their IT staff to prepare our new IT Strategic Plan. While it is still early in the process, the primary goals are disaster recovery, enhancements which will increase the availability of central systems, enhanced communications including emergency alert systems, and the general coordination of technology projects which affect both the business and academic processes of the colleges.

8. We concur.

- a. The System will review these types of expenditures to ensure they conform with the students' intended use of these funds.
- b.1. This was an oversight. The policy is to establish grants in the state's accounting system and record the revenue and associated expenditures there. The college has received instructions for future instances of this type of situation.
- b.2. This was an oversight. The policy is to obtain student approval of all student activity expenditures prior to disbursement. The system will review these types of expenditures to ensure they conform to the student's intended use of these funds.

Observation No. 3: Establish A Risk Assessment Process

Observation:

The Department has not established a formal risk assessment process. A prerequisite to risk assessment is the establishment of objectives for the organization. While the Department and Colleges have experienced organizational and operational changes over time, including significant changes since June 30, 2007, they have not periodically and formally reviewed operations to assess where and how things could go wrong, evaluated the likelihood of those occurrences, and established reasonable responses to those potential occurrences. Without a risk assessment process, the identification and response to risk occurs in a reactive mode, often after a risk has been realized and a loss incurred.

An entity's performance can be at risk due to internal or external factors. These factors can affect the entity's ability to reach and maintain adherence to its stated or implied objectives. External factors include economic changes affecting decisions related to financing, capital expenditures, changing customer needs or expectations, new legislation, natural catastrophes, and others.

Internal factors including disruption of information systems, quality of personnel hired, methods of training and motivating employees, and changes in management responsibilities can also affect the way certain controls operate. Risks increase at times of change including changes in organization, personnel, and procedures.

There is no clear indication the Department has regularly reviewed its operations for exposure and response to risk.

- 1. The Department does not have formal policies and procedures in place for periodically reviewing its operations for risks that could jeopardize its ability to continue to function as management intends. Currently, when risks are identified the Department may review the risk area and make recommendations; however, there are no formal policies and procedures to continuously review operations for risks.
- 2. During fiscal year 2007, the Department had not implemented a comprehensive, documented, Department-wide and College-specific disaster recovery and business continuity plan to address an emergency or other unplanned events that could cause significant disruption, risk of loss, or other harm to the Department, employees, students, or others. A similar finding was noted in the 1998 audit of the Department.
- 3. The decentralized acceptance and transfer of unrecorded receipts, primarily in the form of unendorsed checks, increases the risk that the receipts could be lost, misapplied, or stolen.

As a matter of customer convenience, the Department and Colleges have allowed various areas of the Colleges, in addition to the Bursar's Office, to collect fees and other revenues from students without requiring these areas to employ standard revenue collection controls. For example, tuition and fee revenues collected at the Concord Division of Continuing Education, the Registrars Office, and Admissions and Reception areas are not initially recorded upon receipt. Checks received in these areas are regularly stapled to accompanying documents and forwarded without restrictive endorsement to the Bursar's Office for initial recording and processing. A similar finding was noted in the 1998 audit of the Department.

4. The Department has not addressed the risks associated with its practices for collecting and depositing student loan repayments, which are inefficient and lack appropriate control processes.

The Department employs a loan-servicing agent to collect and account for the repayments of student loans disbursed under the federal Perkins Loan program. This agent regularly deposits amounts collected on behalf of the Department into a Department bank account. During fiscal year 2007, the Department cut 12 checks totaling \$163,495 from this account for deposit in the State Treasury account. This Department process, in addition to being inefficient (not having the agent deposit directly into a Treasury account), has significant segregation of duties weaknesses as one Department employee is essentially singly responsible for all activities related to the Department account. This employee has custody of the checkbook, prepares the checks to transfer funds to the Treasury, receives the bank

statements, and performs the reconciliation of the bank account. The employee is also responsible for performing the reconciliation of the Perkins Loan Activity reported by the servicing agent and the information reported in the State's accounting system (NHIFS).

Recommendation:

The Department and Colleges must establish risk assessment processes to continuously review operations for exposure to risk and respond by eliminating or mitigating the risk where reasonably possible.

- 1. The Department should develop risk assessment policies and procedures that establish and formalize a risk assessment process and provide for a regular and continuous risk assessment of its operations. Identifying risks significant to Department operations, and strategies to mitigate those risks, should enhance the effectiveness of the Department's planning and resource allocation processes and its control processes.
- 2. The Department should establish and implement a disaster recovery and business continuity plan that addresses the risks faced by the Department as a whole and for each of the Colleges. The Department should clearly identify relevant emergencies, protocols for the notification of an emergency, the response to an emergency, and the establishment of a crisis management team to direct response operations intended to mitigate any physical, financial, and other damage and disruption that may result.

Once the disaster recovery and business continuity plan is established and implemented, the plan should be periodically tested, reviewed, and modified to ensure it continues to meet the Department's needs.

- 3. The Department and Colleges should assess the additional risks it incurs by allowing areas in addition to the Bursar's Office to collect revenues. If the Department and Colleges determine that it is to their benefit to continue to provide this service to their students, the Department and Colleges should establish reasonable control activities to mitigate that risk. Controls should include policies and procedures for the initial recording of the receipts and the application of a restrictive endorsement on all checks upon initial receipt.
- 4. The Department should review and consider the risk associated with its processes related to collection of Perkins Loan repayments and the continued need for the Department to operate this bank account. The Department should work with the loan servicing agent and the State Treasury to make the student loan repayment process more efficient and controlled by having the loan servicing agent make payments directly to a Treasury account, eliminating the need for, and related risk of, maintaining a separate Department account for processing loan repayments.

The Department should institute appropriate controls over the collection and reporting of loan repayments. Appropriate control activities, including segregation of duties, and processes for monitoring those control activities, including a review and approval of account reconciliations, should be implemented.

Auditee Response:

- 1. We concur. The System will establish risk assessment policies and procedures. The System has begun the process in the area of campus security. We have concluded an assessment of all our facilities using a globally-recognized security firm. As a result of this system-wide assessment, we now have an extensive report detailing measures to improve the safety and security environment at our colleges.
- 2. We concur. The System will develop and implement a disaster recovery plan. As mentioned in No. 1 above, the System has evaluated the status of campus security and this resulting report should aid in this endeavor.
- 3. We concur. The ability for students to pay at various locations around the campuses at various times of the day and evening is important but the need for internal control over the receipt of cash is necessary. We will review our collection policies to ensure that revenue is recorded timely.
- 4. We concur. CCSNH recognizes the need for segregation of duties in this process. The Department has closed this account and the loan servicer now remits payment directly to the Treasury.

Observation No 4: Establish Effective Control Activities

Observation:

Many Department and College control activities have become ineffective due to the lack of proper design, maintenance, and performance of controls and the lack of follow-up on the results of the control activities that are performed.

An entity's control activities are the policies and procedures used to ensure that the entity's objectives are attained and that management's directives identified as necessary to address risk are carried out. Controls are categorized as preventative, detective, manual, computer, and management controls and include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, reviews of operating performance, security of assets, and segregation of duties.

The following are examples of weaknesses noted in the Department's and Colleges' control activities.

1. During fiscal year 2007, the Department did not perform appropriate reconciliations of revenues processed through its two primary information systems. While the Department and Colleges accumulate and review tuition and fee revenue information using their automated information system (Banner) reports, the Department and Colleges do not reconcile revenue reported by the Banner system to revenue reported in the State's

accounting system (NHIFS). The lack of a reconciliation process for comparing tuition and fee revenue reported in the Department's two primary financial information systems, including reviewing for and resolving discrepancies in amounts reported by the two systems, results in a situation where the Department and Colleges may be delayed in detecting revenue errors or frauds that may occur. A similar finding was noted in the 1998 audit of the Department.

2. The Department has not established policies and procedures to promote efficient, controlled, and consistent banking practices for the Colleges. The Department has not established policies and procedures directing the Colleges to manage their deposits and bank account balances to promote efficient cash flow practices, compliance with RSA 6:11, and fulfillment of their fiduciary responsibility in maintaining custody of student and other funds. A similar finding was noted in the 1998 audit of the Department.

In reviewing the College bank accounts for timely transfer of amounts to Treasury and to the Student Activity Accounts, we noted that the Colleges were not making daily transfers. We found the Colleges were generally timely in making deposits to the bank, but were not timely in transferring amounts from the bank accounts to the State Treasury and to the Student Activity Accounts. The timing of transfers from the College bank accounts to the Treasury and Student Activity Accounts ranged from approximately weekly to bi-monthly depending upon the College and account.

At June 30, 2007, the book balance in the local accounts was approximately \$1.4 million. This amount included approximately \$80,000 held in reserves to pay for tuition refunds and other miscellaneous student expenses, \$131,000 awaiting transfer to Student Activity accounts, \$48,000 awaiting transfer to the Foundation for scholarships, and over \$1 million awaiting allocation to NHIFS, Student Activity, or other accounts. Approximately \$258,000 of the more than \$1 million awaiting allocation was student wellness fees held by one College prior to transfer of the amount to the State Treasury to cover bond payments for a wellness center. The majority of the remainder was revenue collected by the Colleges that had not yet been reported in NHIFS and transferred to the State Treasury at June 30, 2007.

- 3. The Department has not established policies and procedures to prohibit unauthorized changes to Department and College bank accounts. According to the Department, it has not been made clear to its Colleges and employees that bank accounts using the Department's name and State federal tax identification number were not to be opened or modified without the Department's authorization. An employee was able to modify a control parameter within a College bank account online without authorization because the Department had not implemented controls to adequately restrict access to the Department's online money manager system.
 - The Department established a checking account with a local bank for the purpose of a "Sunshine Account", funded by employee donations and fundraisers. The Department used the account to support the purchases of gifts and flowers for employees at special occasions or times of personal loss or illness, ice cream socials, holiday parties, and other events. The Department opened the checking account in October 2001 using the

Department's name and the State's federal tax identification number. The Department did not notify the State Treasurer of the account, as the intention was to maintain the account separate from the Department's operations.

- A College financial officer made a change to the control framework of the Department's bank accounts without the knowledge of the Department's Director of Finance or State Treasury. The College financial officer used the access provided by the unauthorized change to process an otherwise unallowed transaction.
 - O A College financial officer transferred \$12,191 out of another College's account to the State Treasury in error. In an attempt to correct the error, the College financial officer created what was to be a temporary new transfer authority for the account. This unauthorized transfer authority was used to correct the effect of the original transfer and place money back into the College's account. When the College financial officer tried to close the temporary account transfer authority, the other College's account was accidentally closed instead. The Department's Director of Finance was contacted at this point and the accounts were corrected.
- 4. Errors in the Department's preparation of information for inclusion in the State's fiscal year 2007 Schedule of Expenditures of Federal Awards (SEFA), included in the State's Single Audit of Federal Financial Assistance Programs, indicated a lack of review and approval control activities prior to the submission of the information.

The Department's fiscal year 2007 SEFA information contained transcription errors in two of the thirteen programs reported and omitted the reporting for one program. The Department was unaware of the errors prior to the auditor bringing the errors to the Department's attention.

5. The timing of the Department's year-end reviews of financial aid transactions does not allow for the timely and effective correction of some noted errors.

The Department estimated that it may be required to reimburse the federal programs at least \$107,000 in financial aid overpayments that were detected in the year-end review process that could not be recovered from students, due to the passage of time since the errors had originally occurred.

6. The Department has not established necessary bank account reconciliation procedures to ensure Colleges are managing excessively old outstanding checks being carried on monthly reconciliations of bank accounts. Approximately 80 checks over three years old were still being carried on College account reconciliations. One check drawn in June 1994 was carried on one College's June 30, 2007 account reconciliation.

While the Department relies on its "Procedures for Completing the Abandoned Property Report" policy to direct Colleges to report checks outstanding after three years to the State Treasury as abandoned property, the Department relies on the information reported by the colleges and does not monitor the Colleges' reporting to ensure that all unclaimed checks that should be reported to Treasury are in fact reported.

Recommendation:

The Department and Colleges must establish reasonable and appropriate control activities for their operations.

- 1. The Department and Colleges must establish policies and procedures for the reconciliation of revenues reported in its information systems. Tuition and other revenues reported in the Banner system should be periodically reconciled to similar information in NHIFS. Differences noted in the reconciliations should be researched and resolved.
- 2. The Department must establish policies and procedures that define and describe required control activities that promote consistent, efficient, and controlled banking practices at the Colleges. In addition to depositing revenues timely, the Colleges should promptly transfer funds from the accounts of initial deposit to the State Treasury accounts or the Student Activity accounts as appropriate.

A key component of these policies and procedures must be a regular, formal reconciliation by each College of the revenues collected to the amounts deposited and to the amounts recorded in the relevant accounting systems, including College, Department, and State accounting systems. College bank accounts should not be used to hold money that should be deposited in other State accounts. Amounts collected as deferred revenue and for bond payments should be immediately recorded as such and transferred to the State Treasury.

The Department should review its policies for maintaining cash reserves in checking accounts. If upon review it remains appropriate for Colleges to keep reserves, additional policies and procedures should be established to provide for determining the appropriate amounts and uses of the reserves. In accordance with RSA 6:11, IV a, the Department should request the concurrence of the State Treasurer in determining reserve amounts.

3. The Department should establish policies and procedures for managing bank accounts, including controls over the opening and closing of accounts and the regular monitoring of open accounts for continued need. Authority to open and close and access accounts should be appropriately restricted to protect the assets of the Department and Colleges and reduce the risk that fraud or errors could occur.

The Department should work with its banks to ensure that the authority to make changes to Department and College bank accounts is restricted to authorized personnel only. The Department should ensure that the authority to change the account structure is limited to those Department and College employees with that responsibility.

4. The Department should institute effective control activities, including review and approval controls, for its significant financial reporting processes.

The Department should review the circumstances surrounding the problems it encountered in preparing the 2007 SEFA to determine whether additional policies and procedures and training are required to lessen the risk of future reporting errors.

- 5. The Department should consider performing file reviews of financial aid transactions on a more timely basis to provide for a more effective control process. File reviews performed earlier each semester would allow any needed corrections to be made when students are in a position to both benefit from the correction of an initial underpayment and also be available to recover overpayments.
- 6. The Department should establish policies and procedures for the management of its bank accounts, including the reconciliation and timely disposition of outstanding checks drawn on those accounts. The Department should work with its banks to establish a reasonable acceptance period for checks drawn on College accounts. The policies and procedures established by the Department should provide for review of outstanding checks approaching the expiration of the acceptance period and for directed attempts to contact payees to encourage the cashing of held checks and the reissue of lost checks.

The Department should review its abandoned property policy to determine why its Colleges hold excessively old outstanding checks, contrary to the Department policy. The Department should consider whether a revision to the policy would assist in more effectively communicating its policies to the Colleges.

Auditee Response:

- 1. We concur. The Banner System is an accrual based financial system while the State's system is, except for revenue entries made at year end, a cash basis system. To reconcile accrued revenue to the cash transferred to the State was not feasible while the Banner Finance module was not installed. Now that we have the Banner Finance module installed we track the movement of cash to Treasury which is recorded as a transfer of funds between bank accounts.
- 2. We concur. We will monitor the movement of funds from the colleges to the Treasury to ensure that they are moved in a timely fashion. The colleges do need to hold back a certain amount of funds to provide the coverage for student refunds that have to be disbursed within a certain time frame.
- 3. We concur. The fund account has been closed. The ability to change the campus accounts has been restricted to the Director of Finance. We intend to reduce the number of accounts and to limit the activity at each campus to lower the risk associated with the revenue collection activity.
- 4. We concur. We have implemented a review of the SEFA in order to catch errors prior to submission.
- 5. We concur. During 2006-2007 an unexpected resource intensive project postponed the planned schedule for student file review. It is our intent and expectation that review by the college Financial Aid staff and by the System Financial Aid Compliance staff will occur during the award year so that adjustments can be made, appropriate underpayments paid out and overpayments recovered.

6. We concur. The System will review its bank reconciliations and take appropriate action with regard to the old outstanding checks and in the future deal with outstanding checks in a timely fashion.

Observation No. 5: Improve Information And Communication

Observation:

Lack of effective information sharing and communication within the Department and Colleges have contributed to situations where managers and other employees do not have timely access to the relevant, complete, and accurate information necessary to make informed decisions.

Information is needed at all levels of an organization to run its operations and to move toward achievement of the organization's objectives. Financial information is used not only in developing financial statements for external reporting, it is also used as a basis for operating decisions, such as monitoring performance and allocating resources. In order for information to be useful, it must be communicated and made available for use in a timeframe that allows the information to remain relevant. Information that is not communicated or is not communicated timely loses its value.

The following are examples we noted where the Department and Colleges suffered from a lack of information and communication.

1. The Department's implementation of the new financial module of its Banner information system has highlighted instances where the current Student Services modules of the information system were recognized as reporting incorrect information, yet the Department did not determine the extent of the system problems that caused the incorrect information and did not take action to correct the information system.

Inconsistent, unrecognized, or otherwise suspect information in certain Colleges' information systems have resulted in instances where employees and others have discounted as unreliable some of the information provided from these systems. For example, the Department uses various Banner information reports to determine total student charges and how payments on those charges are applied to the outstanding balances on the students' accounts. These reports were not fully understood, maintained, or utilized as a reliable source of information for planning or other purposes during fiscal year 2007. The Department agreed these reports had not been properly maintained and, while there are known problems with certain information in the reports, they consider the reports to be reasonably accurate and continue their use. The Department has not determined the extent of the problems with the reports nor has it notified users of the potential risk of assuming the reports are accurate.

During fiscal year 2007 and ongoing into fiscal year 2008, the Department and the Colleges were in the midst of a conversion to a new full-accrual based general ledger accounting system (Banner Finance). During this period, it was not clear that sufficient financial

management information reports were being designed and produced concurrent with the conversion to allow for a controlled understanding, review, and acceptance of information generated by the new system. Colleges reported having to produce multiple spreadsheets to allow for accumulation and reconciliation of information that should be readily available from a well-designed system. The fact these reports were not available in a timeframe to allow their use in reviewing the results of the conversion may signify problems in the controlled conversion of the system.

- 2. The Department has not established controls to ensure that tuition and other course fees are accurately reflected in the Colleges' automated information systems (Banner). The lack of effective controls over the establishment and input of fees contributed to errors noted at the Concord and Claremont campuses in lab fee amounts programmed into the financial systems, which resulted in some incorrect charges to students during fiscal year 2007.
 - At one College, the lab fee for an Addiction Counseling course was erroneously
 calculated and keyed into the Banner system. The Registrar stated this was a keying error
 that was not caught during their manual review of the lab fees. There was no effect on
 revenue as no students enrolled in the course.
 - At one College, a \$44 lab fee was charged for a Physics course even though the course did not appear to warrant a fee based upon the Board of Trustees formula for calculating lab fees. While the campus Registrar stated it was aware charging a fee was not in line with the Trustees' formula, the Department was unable to provide any documentation to evidence having received approval for the fee. The Registrar stated that this course will be identified as an exception to the Trustee rule for 2009. Thirteen students enrolled in the course and were subject to the \$44 lab fee during fiscal year 2007.
 - At one College, a lab fee was not charged for a Human Services course even though the Board of Trustees formula for calculating lab fees would suggest an \$88 lab fee for the course. According to the College Registrar, the course may have been added to the Banner system late and information related to the added course was not reviewed to ensure the lab fees were properly programmed into Banner. Four students enrolled in the course.
 - At one College, a \$220 lab fee for two Nursing courses was charged even though the lab
 fees should have been \$132 for each course. Apparently, the lab fees were incorrectly
 calculated using obsolete credit hour information. As a result, 41 students were each
 overcharged \$88 in lab fees.
- 3. The Department's procedures for allocating costs to related organizations is not sufficiently developed to allow for fair cost sharing, revenue recovery, and financial accounting necessary to accurately report and understand the results of operations.

For example:

• The Department allocates electric power costs to the Police Standards and Training Council (PSTC) based on a calculation with a charge per kilowatt-hour and a constant factor that was established in 1992. The Department reports it has used the same calculation since that time without further review. The Department has not periodically

determined whether the allocation method and factors used in the allocation continue to be appropriate. The electric power costs for all other buildings on the Concord Campus are allocated based on each building's proportionate square footage. Because the Department does not review the electric power cost allocation, the Department cannot demonstrate that the allocation methods and factors used are appropriate. During fiscal year 2007, total electricity costs were \$1.2 million. The Department allocated \$26,388 of that amount to the PSTC.

- The Department has an agreement with the PSTC by which the PSTC pays the Department \$6,552 annually for plowing and general road and other maintenance. According to the Department, the amount charged per the agreement has remained the same since at least 1987. While the agreement was most recently updated in 2006, the Department reports that the scope of services provided and the costs for those services were not reviewed to reasonably ensure that the agreed to level of services and agreement amount remains appropriate.
- The Department provides a number of services to the Christa McAuliffe Planetarium including certain grounds upkeep and snow removal services. The Department does not charge the Planetarium for these services.
- The Department charges each College an amount equal to 5.5% of their total tuition and fee revenue, with an additional 10% charged on Distance Learning revenue, in a procedure intended to recover the cost of central services provided to the Colleges including the processing of payroll and general expenditures, budgeting, and grant processing. The Department stated the 5.5% charge rate has remained unchanged since 1992 and the additional 10% Distance Learning charge rate has been unchanged since 2000. The total fiscal year 2007 Department cost allocation was \$2,472,954 (\$2,286,145 for general College operations and \$186,809 for Distance Learning). The Department could not demonstrate that it has reviewed the continued appropriateness of these charge rates since the inception of these charges. A similar finding was noted in the 1998 audit of the Department.
- 4. The Department's payroll process is not efficient. At June 30, 2007, the Department had a payroll of 811 full-time, 256 part-time, and 1,181 adjunct faculty employees. The payroll process used by the Department included manual timesheets for many employees and redundant data entry into multiple payroll and related information systems such as payroll projection sheets, used for budgeting purposes, and employee information databases, used to track information not available in the State's payroll system, GHRS. The fact that the Department operates at seven different locations throughout the State compounds the need for efficient payroll processes that allow for efficient data input, control, and access.
- 5. Two of the Department's seven Colleges did not credit the appropriate portion of the Comprehensive Student Services Fee to the General Fund during fiscal year 2007. One of the Colleges retained the entire amount collected in the Administrative Account, resulting in a \$48,671 excess credit to the Administrative Account and an equal shortage to the General Fund, and the other College credited the entire amount collected to the Student Activity Account, resulting in a \$9,364 excess credit to the Student Activity Account and an equal shortage to the General Fund, contrary to the Board of Trustees' policies.

The affected Colleges indicated that their noncompliance was due to a lack of information or having received conflicting information.

- 6. During fiscal year 2007, the Department had not established effective internal controls over the Colleges' accrual of accounts receivable. Policies and procedures covering the accrual of accounts receivable were not sufficiently developed and communicated by the Department and the Colleges' accrual practices were not sufficiently monitored to allow the Department to have reasonable assurance that the Colleges were properly recording and reporting accounts receivable.
 - The Department reported approximately \$1.4 million of accounts receivable at June 30, 2007 on the modified accrual basis of accounting. This amount represented the Department's accumulation of the Colleges' estimates of the amount of cash owed the Colleges that would be collected within 60 days of the fiscal year end. The Department did not review the amounts reported by the Colleges for reasonableness even though two Colleges reported no accounts receivable at June 30, 2007. The Department did not require the Colleges to report accounts receivable at June 30, 2007 on the full accrual basis, the basis of accounting necessary for the State's government-wide financial statements included in its Comprehensive Annual Financial Report.
 - The Department did not provide the Colleges with specific instructions, guidance, or other policies and procedures for estimating year-end tuition amounts receivable. The lack of direction from the Department resulted in the Colleges using inconsistent approaches in determining the amounts to report at June 30, 2007. For example, two Colleges excluded day and evening tuition receivables while other Colleges included these receivables in reporting amounts collectible within 60 days. There was no explanation for this disparate approach other than the stated assumption that the Colleges know their students best and whether or not they are likely to pay amounts owed.
- 7. Controls over the application of fee exemptions to support reduced revenue collections are not consistently applied at all Colleges. While, during fiscal year 2007, certain Colleges had established review and approval controls for the use of fee exemptions, at four of the Colleges, the appropriateness of fee exemptions applied to tuition and other fees was not formally reviewed.

While no clear inappropriate use of fee exemptions was noted during the audit, an instance was noted where a Running Start Credit Voucher tuition waiver, recorded as a fee exemption in the accounting system, was used to reduce a tuition fee after the expiration date on the voucher. While the College reported the College President approved the use of the voucher after its expiration date, there was no documentation to support the granting of that approval.

At one College it was also noted that accounting system access authorities for posting fee exemptions were not appropriately restricted.

8. The Department could not demonstrate that it was in compliance with the reporting requirements of the Drug-Free Schools and Communities Act and the Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (Acts) during fiscal year 2007. A similar finding was noted in the 1998 audit of the Department.

The Acts require that certain drug and alcohol abuse prevention and crime statistics information be provided to enrolled students, employees, and others. The Department could not demonstrate that the Colleges had provided the required information to the respective recipients in a manner that met the conditions of the Acts during fiscal year 2007. The Department did not formally communicate the Acts' requirements to the Colleges and did not establish any policies and procedures for the Colleges to follow in performing the required notifications. In addition, the Department did not monitor the performance of the Colleges in making the required notifications.

Recommendation:

The Department and Colleges must improve the effectiveness of their information and communication systems.

1. As part of its efforts to implement the financial module of the Banner information system, the Department must insist upon accurate and relevant reporting from that system. The Department should not be satisfied with systems that report information regarded as being inaccurate, incomplete, or otherwise suspect.

The Department and Colleges must require the new information system to provide well designed and useful reports that meet the information needs of financial and operational management, other employees, oversight bodies, students, and other users. The needs of these users and the reporting necessary to meet these needs must be considered during the system's design stages to ensure that complete and accurate information is captured to provide for the efficient reporting required from the system. Reported information must be regularly and critically reviewed to detect and correct reporting errors or deficiencies.

2. The Department should review and improve its current process for implementing course fees and changes to course fees. The Department should establish formal course fee procedures which include both performance and documentation controls to reasonably ensure that course fees charged to students are accurate and as intended.

The Department should consider centralizing the course fee process at the Department's Information Technology section to provide a system-wide and consistent, rules-based, control over this critical activity.

3. The Department should establish formal cost allocation policies and procedures to provide for an accurate and fair allocation of costs to appropriate areas of the Department. The allocation of costs should be based on a documented cost allocation plan that demonstrates a fair balance of prorated costs based on services provided and received. Once established, the cost allocation plan should be regularly reviewed to allow for adjustments and other

refinements, based on changes in level of services received and costs to provide those services.

4. The Department should review its current payroll and human resources processes and reengineer these processes to promote greater efficiency and effectiveness. This re-engineering should include greater automation of the payroll processes, including consideration of electronic timesheets/data entry that could allow system controls over payroll data entry and approvals and increased data collection and reporting to support management's needs and minimize the need to support the payroll system with various employee information databases.

While the Department remains on the State's GHRS, the Department should work with the Department of Administrative Services, Financial Data Management, to determine whether the Department's use of GHRS can be increased to provide management reporting that could reduce the Department's current practice of maintaining employee information on separate information systems at the Department.

5. The Department should expand its efforts to provide clear and consistent guidance to the Colleges.

The Department should review the financial reporting requirements it places on the Colleges, including forms used and information reported by the Colleges to determine whether revisions providing additional information would allow more efficient Department oversight of financial activity of the Colleges and College compliance with Department policies and procedures.

- 6. The Department should establish suitable policies and procedures that promote the consistent and accurate reporting of accounts receivable by the Colleges. The Colleges should not be expected or allowed to establish what should be Department-wide common practices without Department concurrence and support. The Department should also provide sufficient guidance and training to the Colleges to promote the intended implementation of those policies and procedures. Central to these controls should be the requirement for an effective review and approval process.
- 7. The Department should review with all Colleges the need to establish appropriate controls over the use of fee exemptions and other adjustments to revenues collected. The Department should consider standardizing among the seven Colleges the controls for authorization, recording, documenting, and reviewing fee exemptions. The controls should be documented in policies and procedures to promote full and consistent performance of the control activities.

Controls should include processes for authorizing, entering, and reviewing fee exemptions as well as the identification of employees authorized to enter these exemptions. The Department should periodically review the system access permissions of individuals authorized to enter fee exemptions to ensure that authorizations are appropriate for the employees' current job responsibilities.

The Department should periodically review the level of fee exemption use for appropriateness. This review should include inspection of documentation supporting the application and authorization for the fee exemptions. The review should be documented.

8. The Department, in coordination with the Colleges, should establish policies and procedures for making notifications required by the Acts. Included in the policies and procedures should be procedures for periodic communication of reminders to the Colleges for the need to make the required notifications and the communication of information back to the Department to promote the Department's monitoring of the Colleges' notifications.

Auditee Response:

1. We concur. The reports referenced in the observation were developed in house and run on data that is housed in the Student Services Database. They consist generally of two types, one type designed to track and report the application of payments so that cash receipts could be recorded as revenue, even though Banner is an accrual accounting system, and those that retrieve non financial data such as credits from the database. Before Banner Finance was implemented, the Student Services module did not feed anywhere. The information necessary to operate in NHIFS on the cash basis had to be created and the referenced reports did that based on application of payments. This was a workaround necessitated by the fact that we functioned in two different accounting systems.

The implementation of the Banner Finance module exposed some deficiencies in the reporting but the consensus in the System was that the reports were reasonably accurate for the short term and the only ones we had to record cash as revenue. The opinion was and is that the in-house reports will be replaced by Banner baseline reporting and that is the road we are on.

The reports delivered with the Banner Finance baseline product are accurate. And those are the ones we are using to determine the status of the System. Any spreadsheets kept by the colleges are outside of the Banner product and are for the purpose of tracking cash by revenue type as it is transferred into NHIFS.

The second type of report dealing with non financial items has been shown to differ because of the way items are recorded in the system. We asked the consultants to run a credit report when our programmer was out for an extended time and his report differed from the in house reports mainly from the manner in which information is entered into the system. Differences such as those are identified and corrected as we move along.

- 2. We concur. The System will double check the fees in the system to ensure they properly reflect authorized charges.
- 3. We concur. The System will revisit the agreements with the Police Standards and Training Council and review the services provided to the Christa McAuliffe Planetarium to ensure that those entities are charged the correct amount. The System is in the process of reviewing the

percentage charged to the colleges to cover the cost of the System Office. Any change to the percentage will be brought before the Finance Committee of the Board of Trustees.

- 4. We concur. The System concurs and will analyze current payroll and human resources practices and develop processes or systems to enhance efficiency.
- 5. We concur. The colleges have been made aware of the requirement to send the state's portion of the comprehensive fee to the State Treasury. The System Office will monitor this revenue source to ensure compliance.
- 6. We concur. The System revised its accounts receivable accrual process for fiscal year 2008. The source of accruals was limited and reviewed by the System Office before sending it to Administrative Services.
- 7. We concur. The System will establish a system for reviewing the appropriateness of fee exemptions. The exemptions are now recorded in a contra revenue account which enables us to review them in a more direct fashion.
- 8. We concur. Although each college compiles and publishes crime statistics data information on an annual basis and such information is submitted to the U.S. Department of Education by October 1 annually, the matter in which this information is made available to prospective and current students and prospective and current employees varies from college to college. Therefore, the Department will establish procedures to standardize the publication, communication, and accessibility of such information.

Observation No. 6: Establish An Effective Control Monitoring Process

Observation:

The Department's control monitoring process has not been properly maintained resulting in a condition during fiscal year 2007 where control activities lost their intended effectiveness without the Department becoming aware or taking corrective action.

Monitoring is a two-step process intended to ensure that internal controls operate effectively and as intended by management. This involves: 1) assessments by appropriate personnel of the design and operation of the controls on a timely basis, and 2) taking necessary actions to ensure controls remain responsive to changes in risks and are operating effectively. Without effective monitoring of controls, a false sense of assurance can result if controls assumed to be effective prove not to be. For controls to remain effective, they must be subject to regular monitoring and maintenance. Controls that operate without such management involvement often become ineffective, as evidenced in the following instances:

1. The Department did not complete its year-end reconciliation of fiscal year 2007 federal financial aid revenues and expenditures in its two primary information systems in a

time frame that would provide the most utility from the reconciliation. By not completing the year-end reconciliation until August 2008, the Department increased its risk that errors in information recorded in the systems would not be detected and corrected in a timely manner and that financial reporting containing erroneous information might be utilized to make management decisions. A similar finding was noted in the 1998 audit of the Department.

The two primary financial accounting systems used by the Department - the State accounting system (NHIFS) and the Banner Financial Aid System (Banner) - each reported federal financial aid revenues and expenditures during fiscal year 2007. While the Department reports its practice is to reconcile information in the two systems three to four times a year, there are no policies and procedures addressing the reconciliation. According to the Department employee responsible for the reconciliation, the year-end reconciliations have not been completed timely for the past three or four years due to delays in the year-end closing of the Banner system.

2. The Colleges are inconsistent in timely reporting of payments of federal Pell Grant funds to students. A system-wide audit test noted 42% of the Pell Grant payments to students tested were reported outside the 30-day timeframe established for the federal student aid program. Instances of untimely reporting were noted in the sample at all but one of the Colleges. A similar finding was noted in the 1998 audit of the Department.

The sample selected for testing this reporting requirement contained a total of 48 items selected from across all seven Colleges. Of the 48 items, 20 (42%) had payments that were reported outside of the 30-day reporting time frame. Delays noted ranged from a few days late to 372 days late.

Reasons given by the Colleges for untimely reporting included lack of training, difficulties experienced related to the decoupling of the Colleges, and lack of timely resources.

3. The lack of compliance with a required change to the Colleges' information systems was not detected until the Colleges performed their end of fiscal year review of financial aid activity. During the fall of 2006, the Department requested each College to make a change in their respective student financial aid accounting systems revising a key date field. While all registrars were directed to update the Title IV date source by making sure that "term date" was checked and not "part-of-term dates", only three of the Colleges made the requested change. The instruction for registrars to update the system was communicated in a meeting attended by the financial aid officers and not the registrars.

It is not clear why three of the Colleges made the correction and four did not, but it is likely a breakdown in communication where the persons required to make the change were not effectively informed that they needed to do so.

- 4. Controls over changes to payroll have deteriorated, causing the intended controls to become largely ineffective. For example:
 - A lack of appropriate segregation of duties surrounding the approval of Personnel Action Forms (PAFs) has been allowed to develop. PAFs are control documents that support changes to payroll, including hiring and terminating employees and changes in positions and pay rates. One employee, the Compensation and Benefits Supervisor, signs all PAFs as both the preparer and the approver.
 - The Department's Agency Payroll Certification (APC) control, utilized to certify/approve
 the biweekly payroll, has become ineffective as the employee responsible for approving
 and signing the APC does so without effectively reviewing the APC.
- 5. The Department does not regularly monitor employee access to the State's payroll (GHRS) system for continued appropriateness.

The Department does not have an adequate procedure in place to ensure GHRS access levels are periodically reviewed and revised when an employee with GHRS access transfers to a position where GHRS access is no longer appropriate. We noted three employees at the Department had inappropriate access levels in GHRS during fiscal year 2007 based upon their current job responsibilities.

6. Increased financial system risks existed at three of the Colleges during fiscal year 2007 as a result of segregation of duties conflicts that developed when certain business office responsibilities were reassigned due to vacant positions. In addition, access permissions granted in College financial systems in all but one of the Colleges were excessive, allowing employees who reconciled bank accounts to also have access to record, change, and delete transactions. At one College, a single employee had near complete access to cash balances in a training account. A similar finding was noted in the 1998 audit of the Department.

While no undetected errors or frauds related to the segregation of duties issues were noted at these Colleges during the audit, the risk of those problems was heightened during that period when the segregation of duties conflicts existed.

Recommendation:

The Department should implement an effective monitoring system to ensure that it and the Colleges are adhering to Department policies and procedures.

1. The Department should perform timely year-end revenue and expenditure reconciliations of their information systems and monitor the results of the reconciliations to help ensure the timely correction and detection of errors and irregularities.

The Department should establish policies and procedures for the reconciliation of financial information recorded in NHIFS and Banner. The policies and procedures should address the timing of the reconciliations as well as procedures for addressing inconsistent and incorrect information.

2. The Department should review with the Colleges the need to report Pell Grant payment information in accordance with the federal program and Department requirements. The Department should also determine the likely causes of the delays in reporting experienced by most of the Colleges during fiscal year 2007 in order to establish appropriate additional policies and procedures and training to promote timely reporting by the Colleges.

The Department should, as part of its internal control, implement effective monitoring of these policies to promote the detection and correction of any future instances where Colleges do not remain in compliance with federal program and Department regulations and policies.

3. The Department should improve its information and communication efforts by formalizing its communication of policies and procedures and implementing monitoring controls to increase the likelihood that the policies and procedures will be effectively communicated, understood, and put into practice. Policies and procedures and changes to policies and procedures should be communicated in writing directly to the responsible employees. The responsible employees should be required to verify that directives for changes have been received, understood, and implemented.

Control monitoring efforts that are implemented must increase the likelihood that the Department will become more aware of the operating effectiveness of its control policies and procedures. Directives for information system changes should include turn-around documents requiring certification that directed changes have been input, satisfactorily tested, and implemented.

- 4. The Department should reestablish effective payroll controls, including controls over the review and approval of PAFs and APCs. The Department should establish control-monitoring procedures to promote the timely detection of changes in control performance and effectiveness.
- 5. Employee access to information systems should be limited to those access levels required for current job responsibilities. Access levels should be monitored, reviewed, and appropriately adjusted at every change in formal job responsibility. Access levels should also be reviewed at other regular intervals to detect the potential risk imposed by informal changes in job responsibilities that may occur without management's direct involvement or knowledge.
- 6. The Department should direct Colleges to effectively segregate incompatible duties within business offices and other offices processing financial transactions. If staffing constraints or other factors do not allow effective segregation of duties, the Colleges should be encouraged to recognize and respond to the increased risk by instituting risk mitigating procedures such as increased management review and involvement in the affected procedures.

As part of its efforts to properly segregate duties, employees' financial system authorities and permissions should be reviewed to reasonably ensure that all employee access to financial systems is considered, including excess or unintended access to automated financial systems.

Auditee Response:

1. We concur. The CCSNH System Office reconciles between Banner, Fina [Department finance system], COD [federal Common Origination and Disbursement system], and G5 [federal Grant Administration and Payment System] monthly and between Banner and NHIFS quarterly. The System Office could not finish the final fiscal year 2007 reconciliation of the financial aid accounts until all related activity had ceased. At that time the System finished the final reconciliation and closed the aid year.

We have requested that the Financial Aid Officers (FAO) perform their own reconciliation on a monthly basis between Banner and COD. We have also put in place a quarterly reconciliation worksheet that will be completed by the System Office and distributed to the FAOs to facilitate a quarterly reconciliation of all the funds between the two offices.

2. We concur. The Pell Grant payment reporting was delayed for a few reasons. After the separation of the combined colleges, it took some time for the Department of Education to properly set up the new college identification numbers within the federal Common Origination and Disbursement (COD) system. Also, we had some staffing changes and vacancies which required additional training.

During 2008, we have taken measures to improve this process. In January we held a meeting of the Financial Aid User Group (FAUG) which included the Financial Aid Administrators, System Grants Administrator, System Financial Aid Accountant, and System Financial Aid Compliance Department. As a result, a worksheet was developed by the System Financial Aid Accountant to summarize the reconciliation process she was performing on a quarterly basis to ensure that all systems (Banner Financial Aid, FINA, NHIFS, COD and G5-formerly GAPS) are in balance. This worksheet is now communicated to the Financial Aid Administrators and the System Financial Aid Compliance Department. This transmittal is helping to detect any issues with Pell to COD reporting. The System Financial Aid Compliance Department will also be implementing a process to review, on a sample basis, student Pell disbursements and their associated reporting to COD to ensure compliance with federal regulations.

At the April 2008 FAUG meeting, we provided COD training to all of the Financial Aid Administrators.

3. We concur in part. We would like to stress that the issue was discovered by our own personnel during the compliance review, so there was a control in place.

While the directive to modify the date span was not followed at all colleges, we believe communication was clear. We will, however, add an additional control. When a request is made to process a change or implement a new procedure, we will require that documentation be submitted back to the Financial Aid Compliance Department to provide evidence of conformity.

Additionally, we have created a public folder for all System employees to access which will contain policies, procedures and minutes to Financial Aid User Group minutes.

- 4. We concur. In accordance with the State of NH payroll system (GHRS), the agencies are responsible for the maintenance of the data for their employees and the NH Division of Personnel and Bureau of Accounting perform the review, audit, and final approval functions that authorize the payroll process. Accordingly, the Agency applies approvals 1 & 2, and the NH Division of Personnel applies final approval 3 for the PAF document. Final approval by the NH Division of Personnel is required before any personnel action is processed.
- The auditor is correct that the Compensation and Benefits Supervisor signs all PAF's as the Agency Approval 1 and the Agency Approval 2. This approval process has been in practice since the implementation of GHRS in 1990. As the Agency approval designates the "input & maintenance of data", neither the NH Division of Personnel nor the Department of Administrative Services requires that the agency approvals be designated by two separate persons. Within the CCSNH, the Compensation and Benefits Supervisor, who has Limited Power of Attorney for payroll only, is designated to provide approvals 1 & 2 on PAF's. While we consider this practice to be in compliance with State of NH payroll procedures, we agree that a segregation of duties over these incompatible functions should be applied.

In response to the audit observation regarding the certification/approvals of the Agency Payroll Certification (APC) for the biweekly payroll, the Department concurs with the auditor's findings. To correct this deficiency, the APC's are prepared by the designated payroll officer and then reviewed by the Compensation and Benefits Supervisor or the Director of Human Resources for final approval. Those APC's prepared by the Compensation & Benefits Supervisor are submitted to the Director of Human Resources for final approval.

- 5. We concur. The Department will establish procedures related to the approval and termination of GHRS access levels for designated personnel and the periodic review of such access.
- 6. We concur. The implementation of the Banner Finance System is changing the way transactions are processed. As part of this change we are establishing new procedures to handle transactions. These new procedures will include the reassignment of duties so that a proper segregation is maintained.

Federal Compliance Comments

Observation No. 7: Federal Financial Reporting Should Be Accurate And Timely

Observation:

Problems noted in the Colleges' completion of FISAP (Fiscal Operations Report and Application to Participate) reports, initially due on October 1, 2007, indicate the Department needs to better coordinate and control this federal reporting activity.

Each year schools participating in Student Financial Assistance programs under Title IV of the Higher Education Act must report to the federal Department of Education (DE) the fiscal year's final campus-based aid disbursed by type, as well as the number of students receiving such aid. This reporting is done through the FISAP. The Fiscal Operations Report portion of the FISAP reports activities of the Federal Perkins Loans, Federal Work Study, and Federal Supplemental Educational Opportunity Grants campus-based programs for the previous award year and the Application to Participate portion of the FISAP is used to apply for program participation in the following year.

The Department does not have adequate policies and procedures in place to ensure that the Colleges' FISAPs are accurate, complete, and present information in a consistent manner among the Colleges. The Colleges were not consistent in their completion of the FISAPs and did not sufficiently review the FISAPs prior to their submissions resulting in the FISAPs having to be resubmitted with revisions. In our review of the FISAPs originally submitted on October 1, 2007, we noted instances where reported information did not agree with supporting documentation and where the Colleges were inconsistent in the sources of data used to complete the FISAPs. According to the Department, it is not clear that all of these sources had been vetted to ensure the reported information was correct. Errors were also noted in the revised December 15, 2007 FISAPs submitted by the Colleges to amend the FISAPs previously submitted October 1, 2007.

Recommendation:

The Department should take responsibility for ensuring that the Colleges prepare the required FISAP reporting in an accurate, timely, and consistent manner that will ensure the Colleges receive proper consideration by the DE in determining program operations and calculating the Colleges' allocations for the following program year.

The Department should establish comprehensive policies and procedures for timely completion of the FISAPs by the Colleges and should establish the expectation that the Colleges prepare accurate FISAPs in time for the October 1 deadline. The Colleges should not operate with the expectation that incomplete or inaccurate reporting at October 1 is acceptable if corrected by December 15, the ultimate reporting deadline. The policies and procedures should be sufficiently detailed to ensure that accurate information is efficiently reported. Department-wide policies and procedures will promote the consistent determination of information among the Colleges

allowing for greater efficiency in the preparation and review of accurate reports, and the Department's review and evaluation of the operation of the Colleges.

Auditee Response:

We concur in part.

During the review of the October 1, 2007 versions of the FISAP reports, the auditors noted inconsistent document sources have been employed by some of our colleges.

Data to fulfill FISAP reporting requirements is available from multiple sources. Some of those sources produce results that are immaterially variant. The Community College System of New Hampshire has relied on a review of these data sources for reasonableness.

We agree that the October 1st FISAP submission should be rigorously and comprehensively prepared and reviewed prior to submission. It should be noted, however, that the required data systems/sources are not always fully reconciled/available to allow for completion by October 1st.

Nevertheless, we do agree that comprehensive policies and procedures for the timely completion of the FISAP must be established. We have created a new position within the Community College System's Financial Aid Compliance Department — Financial Aid Programs and Compliance Specialist. Working with the Director of Financial Aid Compliance and the seven College Financial Aid Directors, the individual in this position will be charged with reviewing and analyzing data sources, creating procedures for FISAP preparation, and coordinating the implementation of the procedures.

These procedures will include the use of consistent data sources for all seven colleges. Additionally, an independent review will be performed prior to the October 1st and December 15th FISAP submissions.

Observation No. 8: Controls Over Changes To Financial Aid Information System Should Be Improved

Observation:

Corrections to student data resulting from the verification process were not consistently reprocessed through the U.S. Department of Education's (DE) central processing unit at three colleges, contrary to federal program requirements and Department control policy.

Federal administrative law 34 CFR 668, Subpart E, governs the verification by institutions of information submitted by applicants for student financial assistance at the institution being attended. The law is in place to ensure that financial aid is awarded based upon correct information that the applicants provide. The DE selects certain applicants who must submit certain information (U.S. Tax Returns, untaxed income, number in household, etc.) to the

institution in order to verify that the information reported for determining eligibility and awards for financial aid is correct.

Notwithstanding certain inconsequential exceptions, changes in a financial aid applicant's information are required to be resubmitted through DE's Central Processing System (CPS).

We noted instances at three of the seven Colleges where unexpected discrepancies existed between data in the student's Institutional Student Information Record (ISIR) and documentation obtained through the verification process. We noted one instance in a sample of 12 (8%) verified files in Nashua, two instances in a sample of 15 (13%) verified files in Manchester, and six instances in a sample of 12 (50%) verified files in Stratham where the verified, corrected student information was not reprocessed through the CPS and errors in award amounts resulted. While the noted errors in award amounts were relatively insignificant to the Department's program and netted to approximately \$200, any error in award amounts can affect a student's ability to attend a program.

According to the Department, a system override was enabled in the Banner financial aid systems at the three Colleges where the errors were noted allowing payments to be made prior to an agreement of information in the ISIR and the Banner systems. Had the override not been enabled, the likelihood that disbursements could have been made prior to the resolution of any differences would have been greatly reduced. It is not clear whether enabling the override was an intentional setting or was an oversight.

Because it was assumed the Banner system would prevent payments when amounts did not agree, there were no additional controls established to ensure amounts agreed prior to disbursement. These processing errors and the subsequent rejections of changes were detected at one College during the year-end verification file review. The problem at the other two Colleges went unnoticed until the audit.

Recommendation:

The Department should implement appropriate policies and procedures to ensure the controls in the Banner financial aid system are established and operating as intended at each of the Colleges. The policies and procedures should include establishing a centralized Department authority for making changes to the operation of the Banner systems to lessen the likelihood that individual Colleges will make unauthorized changes to the system exposing the Department to unforeseen risk.

The Department should review the circumstances that allowed the override to be engaged at the three Colleges during fiscal year 2007 to determine whether additional formal channels of communication or training are necessary to lessen the likelihood of similar problems occurring in the future.

The Department should revise its existing policies and procedures to ensure that all changes to student data that are required by the program to be reprocessed through the CPS, are in fact reprocessed in a timely manner.

Auditee Response:

We concur in part.

Verification is complete when each college has all the requested documentation. While we typically do make all changes through CPS, federal regulations do not require that all verification corrections be reprocessed through CPS. There are cases when the student can be paid without waiting for corrections to be reprocessed – for instance, if the aid amount doesn't change. According to the Federal Student Aid Handbook (Application and Verification Guide 2006-07) if the Pell Grant aid amount doesn't change or, for Campus-based and Stafford/PLUS programs, if the college bases the award on its own recalculation of the EFC, CPS corrections are not necessary. Only in the case where a data match item must be changed (non-dollar data such as household size or number in college) must a correction always be reprocessed through CPS.

The Community College System relies on the controls and edits in the SCT BANNER system, which is reviewed and reconditioned annually in accordance with federal regulation updates and modifications. Recalculations through SCT BANNER are considered to mirror those of CPS. There was no intentional disregard of CPS or SCT BANNER controls.

To minimize risk for awarding inaccurately, the System will ensure that an award is not disbursed if the ISIR and SCT BANNER are not in agreement unless special circumstances exist and the disbursement is authorized through the System Financial Aid Compliance Department. The Information Technology Department has reviewed the override capabilities and researched the circumstances that permitted the overrides noted at Stratham, Manchester, and Nashua and recommended procedural changes.

Within the CCSNH system wide process for Second Review of Verification, a procedure has been added for comparing the ISIR and SCT BANNER EFCs to ensure their agreement. This addition was effective for the 0708 review. SCT BANNER security will also be modified to eliminate the capability for system users to revise the rule forms that allowed the override. Only IT staff will be permitted to make these changes when necessary, after review by operational staff and Financial Aid Compliance. When each Financial Aid new award year set-up is completed, each college's entries will be reviewed for accuracy by Financial Aid Compliance prior to commencing the new aid year processing.

We will also adapt procedures to ensure that all CPS reprocessing is completed in an accurate and timely manner.

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Independent Auditor's Report

To The Fiscal Committee Of The General Court:

We have audited the accompanying Statement of Revenues and Expenditures - General and Capital Projects Funds and Statement of Changes in Assets and Liabilities - Student Activity Accounts of the New Hampshire Department of Regional Community-Technical Colleges (Department) for the fiscal year ended June 30, 2007. These financial statements are the responsibility of the management of the Department. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 1, the financial statements of the Department are intended to present certain financial activity of only that portion of the State of New Hampshire that is attributable to the transactions of the Department. The financial statements do not purport to and do not constitute a complete financial presentation of either the Department or the State of New Hampshire in conformity with accounting principles generally accepted in the United States of America.

In our opinion, except for the matter discussed in the third paragraph, the financial statements referred to above present fairly, in all material respects, certain financial activity of the Department for the fiscal year ended June 30, 2007, in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming opinions on the Statement of Revenues and Expenditures - General and Capital Projects Funds and the Statement of Changes in Assets and Liabilities - Student Activity Accounts of the Department. The supplementary information, as identified in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements except for the Prior Period Expenditures, Total Expenditures, and Unexpended Budget amounts as listed on the Schedule of Budget and Actual Expenditures - Capital Projects Fund. The Prior Period Expenditures, Total Expenditures, and Unexpended Budget amounts have not been subject to the auditing procedures applied in the audit of the financial statements and accordingly we express no opinion on them. In our opinion, except for the financial information described in the preceding sentence, the supplementary information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated September 11, 2008 on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Office Of Legislative Budget Assistant

September 11, 2008

STATE OF NEW HAMPSHIRE DEPARTMENT OF REGIONAL COMMUNITY-TECHNICAL COLLEGES STATEMENT OF REVENUES AND EXPENDITURES GENERAL AND CAPITAL PROJECTS FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2007

evenues		General Fund	Capit	tal Projects Fund		Total
Tuition	\$	44,548,309	\$	-0-	\$	44,548,30
Federal Funds		8,401,131		-0-	•	8,401,13
UNIQUE Plan Endowment (Note 6)		1,287,700		-0-		1,287,70
Miscellaneous Revenue		2,215,492		-0-		2,215,49
Center For Training And Business Development	`	1,085,495		-0-		1,085,49
Private And Local Funds		1,222,843		-0-		1,222,84
Other Grant Revenue		216,409				216,40
Total Revenues		58,977,379		-0-	-	58,977,379
Expenditures						
Salaries And Benefits		61,025,892		-0-		61,025,89
Grants/Loans To Students		7,892,635		-0-		7,892,63
Current Expenses		7,487,139		-0-		7,487,13
Consultants		1,668,100		-0-		1,668,10
Equipment		1,301,728		-0-		1,301,72
UNIQUE Plan Endowment (Note 6)		1,287,700		-0-		1,287,70
Buildings And Grounds		1,250,689		-0-		1,250,68
Library Support/Computers		1,211,363		-0-		1,211,36
Tuition Stabilization Expense		800,000		-0-		800,00
Other Expenditures		784,666		-0-		784,66
Debt Service		732,885		-0-		732,88
Travel		626,926		-0-		626,92
Grants To Subrecipients		430,241		-0-		430,24
Staff Development		294,041		-0-		294,04
New Buildings		-0-	1	0,716,505		10,716,50
Renovations/Other		-0-		5,718,321		5,718,32
Total Expenditures	8	6,794,005	16	,434,826	10	3,228,831
Excess (Deficiency) Of Revenues	-					
Over (Under) Expenditures	(2	<u>7,816,626</u>)	(16	<u>,434,826</u>)	_ (4	4,251,452
Other Financing Sources (Uses)						
Net Appropriations		27,816,626	1	6,434,826		44,251,452
Excess (Deficiency) Of Revenues And Other Financing Sources Over (Under)					•	
Expenditures And Other Financing Uses	\$	-0-	\$	-0-	\$	-0-

The accompanying notes are an integral part of this financial statement.

STATE OF NEW HAMPSHIRE DEPARTMENT OF REGIONAL COMMUNITY-TECHNICAL COLLEGES STATEMENT OF CHANGES IN ASSETS AND LIABILITIES – AGENCY FUND STUDENT ACTIVITY ACCOUNTS FOR THE FISCAL YEAR ENDED JUNE 30, 2007

	Balance						Balance		
	Ju	ıly 1, 2006	A	dditions	Deletions		Ju	ne 30, 2007	
Student Activity Accounts				• • •					
								2	
Assets									
Cash And Cash Equivalents (Note 2):			1						
Concord Campus	\$	322,692	\\$	856,293	\$	808,099	\$	370,886	
Stratham Campus		151,700		182,262		136,826		197,136	
Nashua Campus		119,708		338,471		323,421		134,758	
Manchester Campus		109,786		227,129	•	204,493		132,422	
Laconia Campus		74,897		103,753		62,538		116,112	
Claremont Campus		112,515		128,479		94,288		146,706	
Berlin Campus	_	23,128		47,402		58,579	<u></u>	11,951	
Total Cash And Cash Equivalents		914,426		1,883,789		1,688,244		1,109,971	
Total Assets		914,426	\$1,883,789		\$1,688,244		\$	1,109,971	
			-			•		• •	
<u>Liabilities</u>							,		
Custodial Funds Payable:	-								
Concord Campus	\$	322,692	\$	856,293	\$	808,099	\$	370,886	
Stratham Campus		151,700		182,262		136,826		197,136	
Nashua Campus		119,708		338,471		323,421		134,758	
Manchester Campus		109,786		227,129		204,493		132,422	
Laconia Campus		74,897		103,753		62,538		116,112	
Claremont Campus		.112,515		128,479		94,288		146,706	
Berlin Campus		23,128		47,402		58,579	;	11,951	
Total Custodial Funds Payable		914,426		1,883,789		1,688,244		1,109,971	
Total Liabilities	\$	914,426	\$1	,883,789	\$ 1	,688,244	\$	1,109,971	

STATE OF NEW HAMPSHIRE DEPARTMENT OF REGIONAL COMMUNITY-TECHNICAL COLLEGES

NOTES TO THE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2007

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the New Hampshire Department of Regional Community-Technical Colleges have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) and as prescribed by the Governmental Accounting Standards Board (GASB), which is the primary standard-setting body for establishing governmental accounting and financial reporting principles.

A. Financial Reporting Entity

The Department of Regional Community-Technical Colleges (Department) is an organizational unit of the primary government of the State of New Hampshire. The accompanying financial statements report certain financial activity of the Department excluding the Police Standards and Training Council, the Christa McAuliffe Planetarium, and the New Hampshire Community-Technical Colleges Foundation.

The financial activity of the Department is accounted for and reported in the State's General, Capital Projects, and Fiduciary Funds in the State of New Hampshire's Comprehensive Annual Financial Report (CAFR). Assets, liabilities, and fund balances are reported by fund for the State as a whole in the CAFR. The Department, as a part of the primary government, accounts for only a small portion of the General and Capital Projects Funds and those assets, liabilities, and fund balances as reported in the CAFR that are attributable to the Department cannot be determined. Accordingly, the accompanying Statement of Revenues and Expenditures - General and Capital Projects Funds is not intended to show the financial position of the Department or the changes in its fund balances for the General and Capital Projects Funds.

B. Financial Statement Presentation

The State of New Hampshire and the Department use funds to report on their financial position and the results of their operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. The Department reports its financial activity in the funds described below:

Governmental Fund Types:

General Fund: The General Fund accounts for all financial transactions not specifically accounted for in any other fund. All revenues of governmental funds, other than certain designated revenues, are credited to the General Fund. Annual expenditures that are not allocated by law to other funds are charged to the General Fund.

Capital Projects Fund: The Capital Projects Fund is used to account for certain capital improvement appropriations which are or will be primarily funded by the issuance of state bonds

or notes, other than bonds or notes for highway or turnpike purposes, or by the application of certain federal matching grants.

Fiduciary Fund Types:

Agency Funds: Agency funds report assets and liabilities for deposits and investments entrusted to the State as an agent for others.

C. Measurement Focus And Basis Of Accounting

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay the liabilities of the current period. For this purpose, except for federal grants, the State generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to debt service, compensated absences, and claims and judgments are recorded only when payment is due.

Fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting.

D. Budget Control And Reporting

General Budget Policies

The statutes of the State of New Hampshire require the Governor to submit a biennial budget to the Legislature for adoption. This budget, which includes a separate budget for each year of the biennium, consists of three parts: Part I is the Governor's program for meeting all expenditure needs and estimating revenues. There is no constitutional or statutory requirement that the Governor propose, or that the Legislature adopt, a budget that does not resort to borrowing. Part II is a detailed breakdown of the budget at the department level for appropriations to meet the expenditure needs of the government. Part III consists of draft appropriation bills for the appropriations made in the proposed budget.

The operating budget is prepared principally on a modified cash basis and adopted for the governmental and proprietary fund types with the exception of the Capital Projects Fund. The Capital Projects Fund budget represents individual projects that extend over several fiscal years. Since the Capital Projects Fund comprises appropriations for multi-year projects, it is not included in the budget and actual comparison schedule in the State of New Hampshire CAFR.

In addition to the enacted biennial operating budget, the Governor may submit to the Legislature supplemental budget requests to meet expenditures during the current biennium. Appropriation transfers can be made within a department without the approval of the Legislature; therefore, the legal level of budgetary control is at the department level.

Additional fiscal control procedures are maintained by both the Executive and Legislative Branches of government. The Executive Branch, represented by the Commissioner of the

Department of Administrative Services, is directed to continually monitor the State's financial operations, needs, and resources, and to maintain an integrated financial accounting system. The Legislative Branch, represented by the Joint Legislative Fiscal Committee, the Joint Legislative Capital Budget Overview Committee, and the Office of Legislative Budget Assistant, monitors compliance with the budget and the effectiveness of budgeted programs.

Unexpended balances of appropriations at year-end will lapse to undesignated fund balance and be available for future appropriations unless they have been encumbered or legally defined as non-lapsing, which means the balances are reported as reservation of fund balance. The balance of unexpended encumbrances is brought forward into the next fiscal year. Capital Projects Fund unencumbered appropriations lapse in two years unless extended or designated as non-lapsing by law.

Contracts and purchasing commitments are recorded as encumbrances when the contract or purchase order is executed. Upon receipt of goods or services, the encumbrance is liquidated and the expenditure and liability are recorded. The Department's unliquidated encumbrance balances in the General and Capital Projects Funds at June 30, 2007 were \$3,242,377 and \$13,228,271, respectively.

A Budget To Actual Schedule - General Fund and a Schedule of Budget and Expenditures - Capital Projects Fund are included as supplementary information.

E. Cash Equivalents

Cash equivalents represent short-term investments with original maturities less than three months from the date acquired by the State.

NOTE 2 - CASH AND CASH EQUIVALENTS

The Department maintains 31 demand deposits (checking accounts), 24 of which are for processing tuition payments from students made by cash, credit card, or other electronic means. The Department is also the custodian of seven Student Activity checking accounts that are maintained in an agency capacity for the deposit, retention, and disbursement of funds to various student organizations and to pay for such events as graduation ceremonies. The checking accounts are held at the individual campuses.

Deposits

The Department has not developed a policy relating to deposits that are exposed to custodial credit risk.

Custodial Credit Risk

The custodial risk for deposits is the risk that in the event of a bank failure, deposits held in an agency capacity may not be recovered.

As of June 30, 2007, the Department's carrying amount for deposits in the Student Activity accounts was \$1,109,971. The table below details the Department's bank balances at June 30,

2007 in the Student Activity accounts and the College operating accounts exposed to custodial credit risk:

Demand Deposits At June 30, 2007

		Account							U	ninsured /		
1.	Stud	Student Activity		Operating		Total		Insured		Uncollate ralize d		
College					• •							
Concord	\$	343,872	\$	483,137	\$	827,009	\$	100,000	\$.	727,009		
Stratham		198,443		206,056		404,499		100,000		304,499		
Nashua		129,168		675,471		804,639		100,000		704,639		
Manchester		123,599		124,685	•	248,284		100,000		148,284		
Laconia		84,520		89,687		174,207		100,000		74,207		
Claremont		77,580		203,471		281,051		100,000		181,051		
Berlin		11,952		103,296	· .	115,248		100,000		15,248		
Total	\$	969,134	\$ 1	,885,803	\$ 2	,854,937	\$	700,000	<u>\$</u>	2,154,937		

The difference between the carrying amount of demand deposits as reported by the Department (\$1,109,971) and the bank balances in the Student Activity accounts as noted above consists of checks and deposits which have not cleared the bank as of June 30, 2007 as well as amounts collected and deposited in College accounts that have not been transferred to the State Treasury and recorded in State revenue accounts. The accompanying financial statements do not include the reported carrying amount for the College Operating accounts.

NOTE 3 - AGENCY FUNDS

The Department acts as custodian for funds of various student clubs and organizations and reports these funds on the accompanying financial statements as agency funds, a fiduciary fund type. Each College maintains a separate Student Activity checking account. Additions to the Student Activity accounts include primarily student activity fees and profits from fund raising activities. Deletions from the Student Activity accounts are controlled in part by the Student Senate and are used for student activities, such as dances or other special events.

NOTE 4 - EMPLOYEE BENEFIT PLANS

New Hampshire Retirement System

The Department, as an organization of the State government, participates in the New Hampshire Retirement System (Plan). The Plan is a contributory defined-benefit pension plan and covers the majority of full-time employees of the Department. The Plan qualifies as a tax-exempt organization under Sections 401 (a) and 501 (a) of the Internal Revenue Code. RSA 100-A established the Plan and the contribution requirements. The Plan, which is a cost-sharing, multiple-employer Public Employees Retirement System (PERS), is divided into two membership groups. Group I consists of State and local employees and teachers. Group II consists of firefighters and police officers. All assets are in a single trust and are available to pay retirement benefits to all members.

Group I members at age 60 qualify for a normal service retirement allowance based on years of creditable service and average final compensation (AFC). The yearly pension amount is 1/60 (1.67%) of AFC multiplied by years of creditable service. AFC is defined as the average of the three highest salary years. At age 65, the yearly pension amount is recalculated at 1/66 (1.5%) of AFC multiplied by years of creditable service. Members in service with ten or more years of creditable service who are between ages 50 and 60 or members in service with at least 20 or more years of service, whose combination of age and service is 70 or more, are entitled to a retirement allowance with appropriate graduated reduction based on years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years.

All covered Department employees are members of Group I.

Members of both groups may qualify for vested deferred allowances, disability allowances, and death benefit allowances subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation, service, or both.

The Plan is financed by contributions from the members, the State and local employers, and investment earnings. During the fiscal year ended June 30, 2007, Group I members were required to contribute 5% and group II members were required to contribute 9.3% of gross earnings. The State funds 100% of the employer cost for all of the Department's employees enrolled in the Plan. The annual contribution required to cover any normal cost beyond the employee contribution is determined every two years based on the Plan's actuary.

The Department's payments for normal contributions for the fiscal year ended June 30, 2007 amounted to 6.81% of the covered payroll for its Group I employees. The Department's normal contributions for the fiscal year ended June 30, 2007 were \$2,354,072.

A special account was established by RSA 100-A:16, II (h) for additional benefits. The account is credited with all the earnings of the account assets in the account plus the earnings of the remaining assets of the plan in excess of the assumed rate of return plus ½ of 1%.

The New Hampshire Retirement System issues a publicly available financial report that may be obtained by writing to them at 54 Regional Drive, Concord, NH 03301 or from their web site at http://www.nhrs.org.

Health Insurance For Retired Employees

In addition to providing pension benefits, RSA 21-I:30 specifies that the State provide certain health care benefits for retired employees and their spouses within the limits of the funds appropriated at each legislative session. These benefits include group hospitalization, hospital medical care, and surgical care. Substantially all of the State's employees who were hired on or before June 30, 2003 may become eligible for these benefits if they reach normal retirement age while working for the State and receive their pensions on a periodic basis rather than a lump sum. During fiscal year 2004, legislation was passed that requires State Group I employees hired after July 1, 2003 to have 20 years of State service in order to qualify for health insurance benefits. These and similar benefits for active employees are authorized by RSA 21-I:30 and

provided through the Employee and Retiree Benefit Risk Management Fund, which is the State's self-insurance fund implemented in October 2003 for active State employees and retirees. The State recognizes the cost of providing these benefits on a pay-as-you-go basis by paying actuarially determined contributions into the fund. The New Hampshire Retirement System's medical premium subsidy program for Group I and Group II employees also contributes to the fund.

The cost of the health benefits for the Department's retired employees and spouses is a budgeted amount paid from an appropriation made to the administrative organization of the New Hampshire Retirement System. Accordingly, the cost of health benefits for retired Department employees and spouses is not included in the Department's financial statements.

NOTE 5 - FEDERAL FUNDS

The Schedule of Expenditures of Federal Awards (the Schedule) on page 58 is presented for the purpose of additional analysis. The expenditures presented in the Schedule are presented on the cash basis of accounting; expenditures are recorded when paid rather than when the obligation is incurred.

NOTE 6 - UNIQUE PLAN ENDOWMENT

The Department participates in the New Hampshire College Tuition Savings Plan's UNIQUE Endowment Allocation Program (Program), as described in N.H. Admin Rule, Csp 700. The Program has been designed to fulfill the statutory obligation in RSA 6:38 to provide eligible New Hampshire institutions of higher education with endowment allocations, the earnings from which shall be used to provide awards to New Hampshire residents who are attending the participating institution.

The Department records the receipt of Program allocations as Department revenue when received. In accordance with a memorandum of understanding between the Department and the New Hampshire Community Technical Colleges Foundation (Foundation), the Foundation acts as the Department's administering and fiduciary agent for the Department's participation in the Program. The Department records the subsequent payment of the Program allocation to the Foundation as a Department expenditure when paid.

NOTE 7 - SUBSEQUENT EVENT - ESTABLISHMENT OF THE COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE

Chapter 361:2, Laws of 2007, effective July 17, 2007, repealed and reenacted RSA 188-F:1 through RSA 188-F:21-a, reorganizing the administration and governance of the Department of Regional Community-Technical Colleges. Chapter 361 transformed the Department from a State agency to a body politic and corporate and changed the name of the Department to the Community College System of New Hampshire. Chapter 361 also delegated broad authority to the Board of Trustees of the Community College System to manage the Community College System of New Hampshire in a manner which promotes academic excellence and serves the community needs of the people of New Hampshire.

STATE OF NEW HAMPSHIRE DEPARTMENT OF REGIONAL COMMUNITY-TECHNICAL COLLEGES BUDGET TO ACTUAL SCHEDULE - GENERAL FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2007

	Original Budget	Actual	Favorable (Unfavorable) Variance
Revenues			
Tuition	\$ 45,090,539	\$ 44,548,309	\$ (542,230)
Federal Funds (Note 2)	24,673,367	8,401,131	(16,272,236)
UNIQUE Plan Endowment	-0-	1,287,700	1,287,700
Miscellaneous Revenue	1,022,882	2,215,492	1,192,610
Center For Training And Business Development	2,125,895	1,085,495	(1,040,400)
Private And Local Funds	1,970,071	1,222,843	(747,228)
Other Grant Revenue	4,050,179	216,409	(3,833,770)
Total Revenues	78,932,933	<u>58,977,379</u>	(19,955,554)
Expenditures			•
Salaries And Benefits	61,294,902	61,025,892	269,010
Grants/Loans To Students (Note 2)	24,417,744	7,892,635	16,525,109
Current Expenses	7,700,614	7,487,139	213,475
Consultants	206,610	1,668,100	(1,461,490)
Equipment	1,549,211	1,301,728	247,483
UNIQUE Plan Endowment	-0-	1,287,700	(1,287,700)
Buildings And Grounds	1,638,296	1,250,689	387,607
Library Support/Computers	1,049,459	1,211,363	(161,904)
Tuition Stabilization Expense	-0-	800,000	(800,000)
Other Expenditures	4,848,533	784,666	4,063,867
Debt Service	748,598	732,885	15,713
Travel	411,849	626,926	(215,077)
Grants To Subrecipients	7,000	430,241	(423,241)
Staff Development	265,017	294,041	(29,024)
Total Expenditures	104,137,833	86,794,005	17,343,828
Excess (Deficiency) Of Revenues			
Over (Under) Expenditures	(25,204,900)	(27,816,626)	(2,611,726)
Other Florester C			
Other Financing Sources (Uses)			
Net Appropriations	25,204,900	27,816,626	(2,611,726)
Excess (Deficiency) Of Revenues And Other Financing Sources Over (Under) Expenditures And Other Financing Uses	\$ -0-	\$ <u>-0-</u>	\$ -0-

The accompanying notes are an integral part of this schedule.

Notes To The Budget To Actual Schedule - General Fund For The Fiscal Year Ended June 30, 2007

Note 1 - General Budget Policies

The statutes of the State of New Hampshire require the Governor to submit a biennial budget to the Legislature for adoption. This budget, which includes annual budgets for each year of the biennium, consists of three parts: Part I is the Governor's program for meeting all expenditure needs as well as estimating revenues to be received. There is no constitutional or statutory requirement that the Governor propose, or the Legislature adopt, a budget that does not resort to borrowing. Part II is a detailed breakdown of the budget at the department level for appropriations to meet the expenditure needs of the government. Part III consists of draft appropriation bills for the appropriations made in the proposed budget.

The operating budget is prepared principally on a modified cash basis and adopted for the governmental and proprietary fund types with the exception of the Capital Projects Fund.

The New Hampshire biennial budget is composed of the initial operating budget, supplemented by additional appropriations. These additional appropriations and estimated revenues from various sources are authorized by Governor and Council action, annual session laws, and existing statutes which require appropriations under certain circumstances.

The budget, as reported in the Budget To Actual Schedule, reports the initial operating budget for fiscal year 2007 as passed by the Legislature in Chapter 176, Laws of 2005.

Budgetary control is at the department level. All departments are authorized to transfer appropriations within their departments with the prior approval of the Joint Legislative Fiscal Committee and the Governor and Council. Additional fiscal control procedures are maintained by both the Executive and Legislative Branches of government. The Executive Branch, represented by the Commissioner of the Department of Administrative Services, is directed to continually monitor the State's financial system. The Legislative Branch, represented by the Joint Legislative Fiscal Committee, the Joint Legislative Capital Budget Overview Committee, and the Office of Legislative Budget Assistant, monitors compliance with the budget and the effectiveness of budgeted programs.

Unexpended balances of appropriations at year-end will lapse to undesignated fund balance and be available for future appropriations unless they have been encumbered or are legally defined as non-lapsing accounts.

Variances - Favorable/(Unfavorable)

The variance column on the Budget To Actual Schedule highlights differences between the original operating budget for fiscal year 2007 and the actual revenues and expenditures for the fiscal year ended June 30, 2007. Actual revenues exceeding budget or actual expenditures being less than budget generate a favorable variance. Actual revenues being less than budget or actual expenditures exceeding budget cause an unfavorable variance.

The unfavorable expenditure variances shown on the Budget to Actual Schedule represent the difference between the actual expenditures incurred during the fiscal year ended June 30, 2007

and the original budget in place at the beginning of fiscal year 2007. The unfavorable expenditure variances do not represent expenditures incurred in excess of appropriations because the original budget amounts do not include supplemental appropriations. The State and the Department use supplemental appropriations to add appropriations to original budget amounts to reflect changes in levels of operations not provided for in the original budget. During the fiscal year ended June 30, 2007, the Department's original expenditure budget amounts were supplemented by \$5,462,818 of additional appropriations.

Note 2 - Federal Funds And Grants/Loans To Students

The Department's fiscal year 2007 budget included \$13 million of federal revenues and \$13 million of grants/loans to students related to the federal Workforce Investment Act cluster of programs. The responsibility for these programs was transferred to the Department of Labor in January of 2006. Because no revenues were received and no expenditures were incurred by the Department related to this cluster of programs during fiscal year 2007, the fiscal year 2007 estimated revenues and budgeted expenditures for this cluster of programs appear as unfavorable revenue variances and favorable expenditure variances on the Department's Budget To Actual Schedule - General Fund.

STATE OF NEW HAMPSHIRE DEPARTMENT OF REGIONAL COMMUNITY-TECHNICAL COLLEGES SCHEDULE OF BUDGET AND EXPENDITURES CAPITAL PROJECTS FUND

		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	<u> </u>	(Unaudited)	
			Expenditures	· · · · · · · · · · · · · · · · · · ·	Unexpended
Chapter Law, Program	Budget	Fiscal 2007	Prior Years	Total	Budget
Chapter 202:1, IV, Laws Of 2001					
System Maintenance - Statewide	\$ 705,000	\$ 47,122	\$ 608,460	\$ 655,582	\$ 49,418
New Academic Building - Laconia (Design)	600,000			548,499	51,501
Computer System Upgrades	600,000	-0-	587,048	587,048	12,952
Chapter 240:1, III, Laws Of 2003			٠	•	
Library Expansion - A cademic Program		•		•	
Support - Stratham	2,373,000	-0-	2,499	2,499	2,370,501
Library Addition - Design - Claremont	125,000	2,174	122,763	124,937	
Ventilation - Berlin	307,000	-0-	302,476	302,476	63
Student Residence Hall Rehabilitation - Concord	270,000	-0-	253,820	253,820	4,524
New Academic Building - Laconia	5,500,000	192,766	5,220,371	5,413,137	16,180
Critical Repairs	1,252,000	267,717	572,607	840,324	86,863 411,676
Chapter 259:1, III, Laws Of 2005					·
Critical Maintenance - Concord	965,000	424 600	16 411	441 100	500.004
Critical Maintenance - Berlin/Laconia	1,500,000	424,698 84,561	16,411	441,109	523,891
Critical Maintenance - Nashua/Claremont	1,200,000	577,833	144,757	229,318	1,270,682
Critical Maintenance - Manchester/Stratham	900,000	=	339,667	917,500	282,500
Nursing Education Center - Design	250,000	-0-	-0-	-0-	900,000
Library Learning Resource Center - Claremont	- · · · · · · · · · · · · · · · · · · ·	231,273	13,726	244,999	5,001
Health Education And Tech. Center - Manchester	1,800,000	1,640,662	21,811	1,662,473	137,527
Pease Building Renovations	9,100,000 2,835,000	7,591,978 2,369,383	43,825 106,680	7,635,803 2,476,063	1,464,197 358,937
Chamtan 250:1 V Laura 053005	, ,		,	-,,	230,757
Chapter 259:1, X, Laws Of 2005			•		
Information Technology:	·			•	
Single Banner Database	581,600	401,317	109,491	510,808	70,792
Classroom Networks	466,640	132,177	258,696	390,873	75,767
Campus Administrative Servers	147,500	38,465	30,739	69,204	78,296
Chapter 259:15, I, Laws Of 2005					
Renovation Of Cafeteria - Nashua	297,000	147,000	-0-	147,000	150,000
Student Wellness Center - Nashua	6,531,000	1,053,018	569	1,053,587	5,477,413
Sweeney Hall Snack Bar, Patio And				.,,	-,,,,,,
Auditorium Renovations - Concord	1,007,000	913,872	23,500	937,372	69,628
Residence Hall Suites - NHTI Concord	7,259,000	-0-	-0-	-0-	7,259,000
Little Hall Dining Services Renovation - Concord	1,928,000	268,377	-0-	268,377	1,659,623
Chapter 264:1, IV, Laws Of 2007					
Information Technology - Standardize Systemwide		•			
Network Architecture	1,000,000	45,799	-0-	45,799	954,201
Total	<u>\$ 49,499,740</u>	\$ 16,434,826	\$ 9,323,781	\$ 25,758,607	\$ 23,741,133

STATE OF NEW HAMPSHIRE DEPARTMENT OF REGIONAL COMMUNITY-TECHNICAL COLLEGES SCHEDULE OF REVENUES AND EXPENDITURES GENERAL FUND BY LOCATION FOR THE FISCAL YEAR ENDED JUNE 30, 2007

		System Office		lanchester_		Stratham
Revenues				· \		
Tuition	\$	2,997,380	\$	5,883,642	\$	4,651,568
Federal Funds		100,585		1,671,992		1,827,281
UNIQUE Plan Endowment		1,287,700		-0-		-0-
Miscellaneous Revenue		48,233		135,069		141,599
Center For Training And Business Development		-0-		92,838		471,147
Private And Local Funds		289,529		(2,378)		240,130
Other Grant Revenue		-0-		5,795		5,132
Total Revenues		4,723,427		7,786,958		7,336,857
Expenditures						
Salaries And Benefits		3,438,883		8,787,681		6,605,925
Grants/Loans To Students		577,819		1,237,682		879,664
Current Expenses		574,659		870,903		783,065
Consultants		511,884		105,032		253,578
Equipment		330,301		249,693		143,039
UNIQUE Plan Endowment		1,287,700		-0-		-0-
Buildings And Grounds		122,481		76,260		52,612
Library Support/Computers		-0-		393,376		115,427
Tuition Stabilization Expense		800,000		-0-		-0-
Other Expenditures		605,289		49,188		55,480
Debt Service		-0-		-0-		-0-
Travel		60,650		75,696		71,516
Grants To Subrecipients		-0-		-0-		411,320
Staff Development		26,063		9,140		144,172
Total Expenditures		8,335,729		1,854,651		9,515,798
Excess (Deficiency) Of Revenues				٠		• *
Over (Under) Expenditures		(3,612,302)		(4,067,693)		(2,178,941)
Other Financing Sources (Uses)						
Net Appropriations	·	3,612,302		4,067,693	<u>. </u>	2,178,941
Excess (Deficiency) Of Revenues And Other Financing Sources Over (Under)			•			
Expenditures And Other Financing Uses	\$	-0-	\$	-0-	<u>\$</u>	-0-

Con	ncord	Berlin	Laconia	Claremont	<u>Nashua</u>	Combined Total
\$ 1:	5,285,670	\$ 2,886,534	\$ 3,831,679	\$ 2,940,980	\$ 6,070,856	\$ 44,548,309
	1,486,072	1,052,471	598,964	560,909	1,102,857	8,401,131
	-0-	-0-	-0-	-0-	-0-	1,287,700
•	879,830	321,821	371,070	104,734	213,136	2,215,492
	277,560	44,522	134,557	63,808	1,063	1,085,495
	639,964	55,598	-0-	-0-	-0-	1,222,843
	110,985	81,999	4,090	3,295	5,113	216,409
18,	680,081	4,442,945	4,940,360	3,673,726	7,393,025	58,977,379
	•			-		
18	3,759,823	5,277,489	5,723,838	5,079,681	7,352,572	61,025,892
1	,914,593	846,937	702,629	638,814	1,094,497	7,892,635
2	,666,897	672,579	600,212	584,406	734,418	7,487,139
	7,500	184,277	-0-	-0-	605,829	1,668,100
	161,399	129,185	211,066	62,341	14,704	1,301,728
	-0-	-0-	-0-	-0-	-0-	1,287,700
	809,489	28,739	105,567	28,711	26,830	1,250,689
	386,636	51,446	109,961	48,707	105,810	1,211,363
	-0-	-0-	-0-	-0-	-0-	800,000
	21,688	34,404	7,019	4,617	6,981	784,666
	732,885	-0-	-0-	-0-	-0-	732,885
	223,465	93,991	46,949	20,911	33,748	626,926
	18,921	-0-	-0-	-0-	-0-	430,241
	61,279	6,858	15,236	12,477	18,816	294,041
25,7	64,575	7,325,905	7,522,477	6,480,665	9,994,205	86,794,005
(7,0	<u>84,494</u>)	(2,882,960)	(2,582,117)	(2,806,939)	(2,601,180)	(27,816,626)
7,	084,494	2,882,960	2,582,117	2,806,939	2,601,180	27,816,626
	•					
) 	-0-	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	\$ -0-	\$ -0-

STATE OF NEW HAMPSHIRE DEPARTMENT OF REGIONAL COMMUNITY-TECHNICAL COLLEGES SCHEDULE OF EXPENDITURES – CAPITAL PROJECTS FUND BY LOCATION FOR THE FISCAL YEAR ENDED JUNE 30, 2007

	· ·	System Office	Manchester	Stratham	Concord
Expenditures New Buildings Renovations/Other Total Expenditures		\$ -0- 1,594,991 \$ 1,594,991	\$ 7,591,978 -0- \$7,591,978	\$ -0- 2,369,383 \$ 2,369,383	\$ 231,273 1,606,947 \$ 1,838,220

Berlin	Laconia	Claremont	Nashua	Combined <u>Total</u>
\$ -0- -0-	\$ 197,400	\$ 1,642,836 -0-	\$ 1,053,018 147,000	\$ 10,716,505 5,718,321
\$ -0-	\$ 197,400	\$ 1,642,836	\$ 1,200,018	\$ 16,434,826

STATE OF NEW HAMPSHIRE DEPARTMENT OF REGIONAL COMMUNITY-TECHNICAL COLLEGES SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CASH BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 2007

Federal Catalog <u>Number</u>	Federal Grantor <u>Federal Program Title</u>	Expenditures	Pass Thru Percent
14.246	U.S. Department Of Housing And Urban Development Community Development Block Grants /		
	Brownfields Economic Development Initiative	\$ 114 , 986	0%
	U.S. Department Of Labor	•	
17.261	WIA Pilots, Demonstrations, And Research		
	Projects	478,915	34%
	General Services Administration		
39.999	Aircraft Maintenance Center For Excellence	315,469	0%
	National Science Foundation		
47.076	Education And Human Resources	904,478	61%
	U.S. Department Of Education	•	•
84.007	Federal Supplemental Educational Opportunity		
	Grant	180,745	0%
84.031	Higher Education - Institutional Aid	484,447	0%
84.032	Federal Family Education Loans (Note 1)	21,892,207	0%
84.033	Federal Work-Study Program	256,018	0%
84.038	Federal Perkins Loan Program (Note 1)	231,685	0%
84.042	TRIO - Student Support Services	251,642	0%
84.063	Federal Pell Grant Program	5,182,871	0%
84.116	Fund For The Improvement Of Postsecondary Education	100,585	0%
84.375	Academic Competitiveness Grants	41,925	0%
	Total	\$30,435,973	

The accompanying note is an integral part of this schedule.

Notes To The Schedule Of Expenditures Of Federal Awards (Cash Basis) For The Fiscal Year Ended June 30, 2007

Note 1 - Federal Student Loan Programs

The total expenditures shown for the Federal Family Education Loans (CFDA No. 84.032) and the Federal Perkins Loan Program (CFDA No. 84.038) represent the total amount of loans made to students during the fiscal year ended June 30, 2007. Total loans outstanding as for June 30, 2007 for the Perkins Loan Program equaled \$1,340,112. The total loans outstanding under the Federal Family Education Loans program are not readily available. During the fiscal year ended June 30, 2007, the Department of Regional Community-Technical Colleges processed the following amounts of new loans under the Federal Family Education Loans program.

Stafford Subsidized	\$10,430,398
Stafford Unsubsidized	9,879,974
Parents' Loan For Undergraduate Students	1,581,835
	\$21,892,207

According to federal program guidelines, the Schedule of Expenditures of Federal Awards reports Federal Family Education Loan guarantees as expenditures. Because the Department does not make expenditures related to guarantees, the Department's financial statements do not report the Federal Family Education Loan guarantees as Department expenditures.

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APPENDIX - CURRENT STATUS OF PRIOR AUDIT FINDINGS

The following is a summary, as of September 11, 2008, of the current status of the observations contained in the audit report of the Department of Regional Community-Technical Colleges for the nine months ended March 31, 1998. A summary of the prior report can be accessed on-line at www.gencourt.state.nh.us/lba/audit.html. A copy of the prior report can be obtained from the Office of Legislative Budget Assistant, Audit Division, 107 North Main Street, State House Room 102, Concord, NH 03301-4906.

			Statu	IS
In	ternal Control Comments			
M	aterial Weaknesses		\	
1.	Significant Deficiencies In The Revenue Collection Process (See Current Observation Nos. 3, 4, and 6)	0	0	Ô
2.	Lack of Documentation To Support Fixed Assets Valuation	•	•	0
Ot	her Reportable Conditions			
3.	Weaknesses In Department Billing Procedures	•	•	•
4.	Increased Controls Needed Over The Finance System		•	•
5.	Internal Auditor Position Not Being Utilized For Its Intended Purpose (See Current Observation No. 2)	•	0	0
	Overstatement Of Agency Fund Activity	•	•	•
	No Written Policy Over Student Activity Account Disbursements (See Current Observation No. 2)	•	0	0
	Unwritten Agreement With SAU #36 To Reimburse Payroll Costs	•	•	•
	te Compliance Comments			
9.	Lack Of Records Retention Policies And Procedures	• ,	●.	•
10.	Statutorily Required Reports Not Filed Timely	•	•	0
Fe	deral Compliance Comments			
	Lack Of Documentation To Support Charges To Transitions/Transformations Program	•	•	•
	Various Instances Of Noncompliance With Student Financial Aid Requirements (See Current Observation No. 6)	•	•	0
	Noncompliance With Reporting Requirements Of The Campus Security Act And Drug-Free Schools And Communities Act (See Current Observation No. 5)	0	0	0
	nagement Issues Comments	•		
	Lack Of A Disaster Contingency Plan (See Current Observation No. 3)	•	0	0
15.	Lack Of Support For The 5.5% Administrative Charge Calculation (See	0	0	0
16	Current Observation No. 5) Year 2000 Compliance Readiness	_		
		•	•	•
Fu Su Pa	tus Key Illy Resolved bstantially Resolved rtially Resolved O O 3			

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White Mountains Community College

List of top 5 paid executives:

Name	Position	Annual Salary	Percentage of Salary Paid by This Contract
Katharine Eneguess	President	\$116,052	0
Frank Clulow	VP Academic Affairs	\$83,982	0
Martha Laflamme	VP Student Affairs	\$82,026	0
Jackie Catello	Financial Aid Officer	\$73,701	0
Katie Doherty	Director of Learning Resources	\$67,433	0



Providing Quality Education in the White Mountains Region
Academic Centers in Conway. Littleton and Woodsville

Mission Statement

The White Mountains Community College Child Care Resource and Referral mission is to improve the quality of early childhood care and education, to recruit new providers and increase the educational level of all providers, to collaborate with community services concerning early childhood issues and to educate parents about child care options

CCSNH Board of Trustees

The 23 voting members of the CCSNH Board of Trustees are appointed by the Governor and confirmed by the Executive Council. The members represent business & industry, education, health care, law enforcement, vocational education, labor, technology, CCSNH students and alumni, the community service sector, and the public. The Board sets Strategic Goals for the System and provides oversight at the policy level for the colleges within the System. Members of the public can access Board of Trustees meeting schedule, agendas and minutes of previous meetings. Click here for Board policies, System Policies and approved fees.

Board Members (Updated June 16, 2009)



Paul Holloway, Chair Rye Holloway Automotive Group (603) 427-6661 Represents: Business & Industry Bio



Claudette Mahar Past Chair Amherst St. Joseph's Medical Center Represents: Health Care Bio



Ronald Rioux
Exeter
Represents: Business & Industry
Bio



Ann Torr
Dover
Represents: Public
Bio



Dave Paquette
Hooksett
Iron Workers Union Local
474 New Hampshire &
Vermont
Represents: Labor



Harvey Hill - Vice Chair Charlestown Eagle Publications, Inc. Represents: Business & Industry Chair, Academic & Student Affairs Committee

Jacob Cote Lancaster, attends WMCC Represents: CCSNH Ned Densmore, Treasurer Franconia Represents: Public



Students Bio



Chair, Finance/Audit Committee Bio



Steve Guyer

Gilford
Governor Wentworth
School District
Represents: Vocational
Education



Nicholas Halias
Pembroke
Chief of Police, UNH
Police Dept.
Represents: Law
Enforcement



Lori Hitchcock

Portsmouth
Port City Web, LLC
Represents:Business &
Industry
Bio



Robert L. Mallat, Jr. Keene Represents: Public Chair, Facilities/Capital Budget Committee



Josh Menard
Hopkinton
Preti Flaherty, P.A.
Represents: CCSNH
Alumni
Bio



Walter Peterson
Peterborough
Former Governor
Represents: Education



Connie Roy-Czyzowski
Bedford
NE Delta Dental
Represents: Public
Chair, Governance
Committee



Kim Trisciani,
Secretary
Manchester
United Association of
Plumbers and
Steamfitters Local 131
Represents: Labor
Chair, Personnel
Committee
Bio

William Marcello Keene

Southwestern Community Services Inc.

Ryan Erisman Claremont; attends RVCC



Represents: Community Service Chair, Legislative Committee



Represents: CCSNH Students

Bio-



Jeremy Hitchcock
Manchester
Dynamic Network
Services
Represents: Technology
Sector
Bio



Richard Heath Bow Represents: Public Bio



Robert Duhaime
Manchester
Catholic Medical Center
Represents: Public
Bio



Kristie Palestino
Child Advocacy
Center of Hillsboro
County
Represents: Public
Bio

Photo not available

Vacancy

Represents: Public

Ex-officio members of the Board of Trustees include the Governor of the State of New Hampshire, the <u>Chancellor</u> and Vice Chancellor of the CCSNH, the Commissioner of the NH Department of Education, the Commissioner of the NH Department of Resources and Economic Development, the Commissioner of the NH Department of Employment Security, and the <u>Presidents</u> of each Community College.

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PATRICIA FINNIGAN-ALLEN Box 202 – 24 Jodrie Lane Milan, NH 03588 pfinnigan@ccsnh.edu.

PROFESSIONAL EXPERIENCES

Administrative:

- Served as Executive Director, White Mountain Day Care Center, Association.
- Monitored organizational budgets for non-profit corporation in excess of \$150,000.
- Project Manager, Adolescent Parent Project.
- Project Manager, Child Care Resource and Referral
- Department Chairperson, Dept. of Education, Art and Science

PROGRAM DEVELOPMENT:

- Secured and administered funds to operate a non-profit child care facility through the New Hampshire Department of Health and Human Services, USDA, Community Development Block Grant, Department of Education and several local and national foundations. Organized and operated group child care facilities in Coos County, NH
- Develop and implemented first employer-sponsored child care program in Coos county at the New Hampshire Community Technical College (NHCTC)-Berlin.
- Project manager for the Adolescent Parent Project, a unique program for teenagers offering comprehensive social services in an effort to maintain strong and continued education goals for parents. This collaborative effort involved NHCTC, local high school and social services.
- Researched and developed a business management option to the Management Associate in Applied Science degree at NHCTC-Berlin. This program prepared students to administer child care facilities.
- Researched and developed a Child Care Certificate Program for the NHCTC-Berlin. This certificate program developed, under the NH State Child Care Standards, certifies child care teacher aides and teachers.
- Developed Associate Degree Program-AS in Early Childhood Education, researched and developed course outlines, competencies and assessment under guidelines set by the National Association for the Education of Young Children (NAEYC) for two and four year degree granting institutions.
- Project Manager for pilot Child Care Certificate in Littleton.
- Advisory Board member for Berlin High School vocational child care program Developed articulation agreements with area high school vocational programs.
- Project Manager Child Care Resource and Referral 2004-current.

Jane M.LeBlanc

1 Brook Rd. Gorham, NH 03581

Phone: 603-466-1028

E-mail: navydiggit@hotmail.com

Objective

To Pass on the knowledge that I have gained through my experience with children and families providing quality care and a "second home" for many children over the past 30 years.

Education

1971-1975 Plymouth State College Plymouth, NH Bachelor of Science French Secondary Ed./Elementary Ed. Magna Cum Laude

1989-1990 School for Lifelong Learning Berlin, NH Center-Based and Family-Based Child Care Certificates

Work Experience

March 30,2009-Present White Mountains Community College Berlin, NH Child Care Resource, Recruitement, and Training Counselor Assisting parents in the selection of child care providers and providing trainings for child care providers.

August 1989-Present Owner/Director Kids Only Day Care, Inc. Responsible for all aspects of the center which is licensed for 26 children. Staff of one part-time and three full-time employees.

1990-1997 School for Lifelong Learning Berlin, NH Instructor for one credit courses in the Child Care Certificate Program. Courses taught included "Parent-Staff Relations", "Guiding the Behavior of Young Children" and Learning Environments".

Volunteer Work

Involved in Career Day Presentations for Gorham Middle/High School and White Mt. Community College to promote interest in the child care field among high school students.

involved with the NH Job Training Council's Summer Youthworks Program for youths ages 14-21. This program educated the students on the child care profession and gave them practical experience in the field.

References

Available Upon Request.

Professional Memberships

NAEYC / NHAEYC

Extracurricular Activities

Support of young people involved in stock car racing at Riverside Speedway in Groveton, NH.

Employment History 5/2005-Present Child Care Resource, Referral, Recruitment, and Training--Counselor 8/2001-5/2005 NHCTC Berlin - Preschool Cottage Director - NAEYC Accredited program Managed day to day operations including curriculum development, documentation of child's growth and development, conducted parent teacher meetings and conducted weekly staff meetings. 8/1999-12/2000 Berlin Head Start Director of full-year child care program 9/1998-6/1999 Groveton Head Start Home Visitor 9/1994-9/1998 Genesis Children's Center Director of full-year child care program, non profit with Board of Directors. Managed day to day operations including building maintenance, curriculum development, documentation of attendance 9/1993-11/1993 First Step Day Care Assistant Director/Preschool Teacher 8/1992-4/1993 NHCTC Berlin - Preschool Cottage Teacher Director Susan Blais 10/1987-8/1994 Ames Department Store Cashier-Customer Service Supervisor Began as a bagger at Christmas time and worked my way up the corporate ladder trying every possible position that became available. My last position was that of Customer Service Supervisor who is in charge of training all new cashiers as well as training all other associates on any new procedure within the company. Many different merchandising positions with various companies; utilized 12/1991-9/2004 my management skills. References Irene Mosedale Plymouth State University, Director of North County Teacher Certification Program. Mosedale@plymouth.edu 823-8115 or 535-2836 Susan Blais Director of White Mountains Community College Child Care Center sblais@ccsnh.edu 752-2409 Margaret Leitch Copeland Early Childhood Education Consultant, previous Administrator of the NH Child Development Bureau

mleitchcopeland@aol.com 207-443-1676

keneguess@ccsnh.edu 752-1113 x 3004

Katharine Eneguess President of White Mountains Community College

More references available upon request

Sandy Alonzo (Boutin)

500 Hillside Avenue Berlin, NH 03570 (603) 752-6802 jeep2008@myfaripoint.net

Professional Portfolio Available Upon Request

Objective

To make our world a better place by growing young children, teachers, and parents, while providing high quality, developmentally appropriate, and affordable child care.

Education

Bachelor of Science Degree in Childhood Studies from Plymouth State University in 2008 Associates Degree in Management with a technical option in Child Care Administration from New Hampshire Community Technical College in 1993

Highlights of Qualifications

> Throughout career as a program Director (1994-2005), programs were in compliance, without critical rule violations

Currently credentialed as a Director Level Two and Trainer, Mentor, Faculty Level One through the State of New Hampshire Department of Health and Human Services, Child Development Bureau

Knowledgeable of child care referrals, training, and resources within Coos and Northern Grafton counties, for child care providers and parents

➤ Recipient of Providian's Child Care Excellence Award in December of 2004

Member of National Association of the Education of Young Children (NAEYC); knowledgeable of and adhere to code of ethical conduct and confidentiality policy

➤ Effective teacher/trainer; patient and supportive when working with a wide range of personalities and cultural differences found in Northern New Hampshire

Previously President/Vice President for STA-North Economic Development Corporation and Secretary of The Eagles Nest of Northumberland (non-profits)

> Strong communication and organizational skills; able to multi-task

Hardworking, fun-loving and passionate about understanding and enhancing the lives of children and their families

Relevant Experiences

- Assists all Child Care Programs (including licensed exempt, licensed, licensed plus, and accredited) to improve quality through Child Care Resource & Referral services
- Directed and managed day to day operations of various child care programs within Northern New Hampshire.
- Supervised child care staff members and Early Childhood Education practicum students; conducted weekly staff meetings, yearly performance reviews
- Developed and implemented lesson plans using the Emergent Curriculum, Creative Curriculum, Project Approach and Gardner's Multiple Intelligences theory
- Researched and implemented Focused Portfolio technique to document developmental milestones of young children
- Created and conducted three-hour workshop on curriculum including the Emergent Curriculum and Dr. Howard Gardner's Multiple Intelligences

Employment History:

1975-76	Head Teacher, White Mountain Day Care Center, Assoc.
1976-80	Executive Director, White Mountain Day Care Center, Assoc.
1980-87	Child Care Consultant
	Taught Prepared Childbirth Classes at Androscoggin Valley Hospital
Property of	laught training courses for Child Care Workers. School for Life Long
$(-\infty)^{-1} = (-\infty)^{-1} (-\infty)^{-1}$	Learning, UNH, Berlin, NH.
1987-92	Director/Lead Teacher of Child Care Programs, NHCTC-Berlin.
1991-94	Faculty member of Department of Commerce & Industry, Child
	Care Administration Option to Management Program.
1994 -	Faculty-Early Childhood Education, Dept. of Health and Human Services.
2000-	Chairperson, Dept. of Education, Arts & Science, WMCC-Berlin

Credentials, Awards and Affiliations:

asters Program (MST) in College Teaching aching Excellence Program. raduated: May 2005
Ге

New Hampshire Early Childhood Education credential, Trainer, Mentor, Faculty Level 3, since 1999.

- National Association for the Education of Young Children (NAEYC), affiliate member since 1987.
- October 1993- NHAEYC Award Recipient for commitment to quality programs for children in NH.
- WMCC Child Development Lab has been accredited by the NAEYC since 1993
- NAEYC Validator 1992-94.
- April 1999- recognized by the State of NH- Gov. Shaheen and the Child Development Bureau as a NAEYC accredited center.
- NH Quality Assurance and Peer Review Project Team member of higher education articulation committee.
- NH Infant Toddler Task Force member.
- NH Quality Assurance Task Force member
- NH Senior Mentor Corp. member
- Preschool Technical Assistance member
- Citation for Gov. Jeanne Shaheen, January 2002, participation in Early Childhood Senior Mentor Corp.
- Recipient of the Mary Stuart Gile Award, 2003, 2006 & 2007